MISSISSIPPI CODE 1972
Annotated

Taxation and Finance

(§ 27-19-1 to
§ 27-19-525)

Title 27

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MISSISSIPPI CODE

1972

ANNOTATED

ADOPTED AS THE OFFICIAL CODE OF THE
STATE OF MISSISSIPPI
BY THE
1972 SESSION OF THE LEGISLATURE

VOLUME EIGHT A

TAXATION AND FINANCE

§§ 27-19-1 to 27-19-525

CONTAINING PERMANENT PUBLIC STATUTES OF MISSISSIPPI
TO THE END OF THE 2017 REGULAR LEGISLATIVE SESSION AND 1ST
EXTRAORDINARY SESSION

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PREFACE

The Mississippi Code of 1972, which became effective on November 1, 1973, is the culmination of nearly four years of effort on the part of the Legislature, the Attorney General's office and the publishers, which brings together provisions of general statutory law having a common subject matter into a more orderly and logical framework of code titles and chapters, and employing a modern and effective section numbering system. A major by-product of the code revision will be the state-owned magnetic computer tape containing the Mississippi Code of 1972, which will be of invaluable assistance to the Legislature and to the state.

The enabling act for the code was a recommendation of the Mississippi State Bar, which resulted in the consideration and passage of Senate Bill 1964, Chapter 465, Laws of 1970, signed into law by Governor John Bell Williams.

The Code Committee provided for in that act was comprised of A. F. Summer, Attorney General, Heber Ladner, Secretary of State, Representative Edgar J. Stephens, Jr., Chairman, House Appropriations Committee, Senator William G. Burgin, Jr., Chairman, Senate Appropriations Committee, Representative H. L. Meredith, Jr., Chairman, House Judiciary "A" and Judiciary en banc Committees, Senator E. K. Collins, Chairman, Senate Judiciary "A" and Judiciary en banc Committees, Representative Ney McKinley Gore, Jr., Chairman, House Judiciary "B" Committee, and Senator William E. Alexander, Chairman, Senate Judiciary "B" Committee. In 1972, Representative Marby Robert Penton and Senator Herman B. Decell, Chairman of House and Senate Judiciary "B" Committees, respectively, became members of the Committee, replacing Representative Gore and Senator Collins, Senator Alexander having been appointed Chairman of Senate Judiciary "A" and Judiciary en banc Committees. The Deputy Attorney General, Delos H. Burks, served the Code Committee as Secretary. Special Assistant Attorney General Fred J. Lotterhos, under the supervision of the Attorney General, was assigned the principal responsibility for the supervision of the recodification, including the consideration and treatment of some 16,000 sections of code manuscript.

Final legislative approval was given to the Mississippi Code of 1972 by passage of Senate Bill 2034, Laws of 1972, which was signed by Governor William L. Waller on April 26, 1972.

The Code Committee is of the opinion that the recodification has been thoroughly and well accomplished, and will result in a greatly improved repository of the general statutory law of the state.

A. F. SUMMER
ATTORNEY GENERAL

PUBLISHER'S FOREWORD

This 2017 Replacement Volume 8A of the Mississippi Code of 1972 Annotated represents material appearing in the original 1973 bound volume, and in bound volume 8 as it was replaced in 1995, 2002, 2006 and 2010, as well as reflecting amendments, repeals, and new Code provisions enacted by the Mississippi Legislature through the 2017 Regular and 1st Extraordinary Legislative Sessions of the Legislature.

This volume contains the text of Title 27, Chapters 19, of the Mississippi Code of 1972 Annotated, as amended through the 2017 Regular and 1st Extraordinary Legislative Sessions. The remaining Title 27 chapters appear in the following volumes: Chapters 1 through 17, Replacement Volume 8; Chapters 21 through 53, Replacement Volume 8B; and Chapters 55 through 113, Replacement Volume 8C.

Case annotations are included based on decisions of the State and federal courts in cases arising in Mississippi. Many of these cases were decided under the former statutes in effect prior to the enactment of the Code of 1972. These earlier cases have been moved to pertinent sections of the Code where they may be useful in interpreting the current statutes. Annotations to collateral research references are also included.

To better serve our customers by making our annotations more current, LexisNexis has changed the sources that are read to create annotations for this publication. Rather than waiting for cases to appear in printed reporters, we now read court decisions as they are released by the courts. A consequence of this more current reading of cases, as they are posted online on LexisNexis, is that the most recent cases annotated may not yet have print reporter citations. These will be provided, as they become available, through later publications.

This publication contains annotations taken from decisions of the Mississippi Supreme Court and the Court of Appeals and decisions of the appropriate federal courts. These cases will be printed in the following reporters:

Southern Reporter, 3rd Series
United States Supreme Court Reports
Supreme Court Reporter
United States Supreme Court Reports, Lawyers' Edition, 2nd Series
Federal Reporter, 3rd Series
Federal Supplement, 3rd Series
Federal Rules Decisions
Bankruptcy Reporter

Additionally, annotations have been taken from the following sources:

American Law Reports, 6th Series
American Law Reports, Federal Series
Mississippi College Law Review
Mississippi Law Journal

Finally, published Opinions of the Attorney General and opinions of the Ethics Commission have been examined for annotations.

A comprehensive Index appears at the end of this volume.

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For further information or assistance, please call us toll-free at (800) 833-9844, fax us toll-free at (800) 643-1280, e-mail us at customer.support@bender.com, or write to: Mississippi Code Editor, LexisNexis, 701 E. Water Street, Charlottesville, VA 22902-5389.

September 2017 LexisNexis

User's Guide

This guide is designed to help both the lawyer and the layperson get the most out of the Mississippi Code of 1972 Annotated. Information about key features of the Code and suggestions for its more effective use are given under the following headings:

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If you have a question not addressed by the User's Guide, or comments about your Code service, you may contact us by calling us toll-free at (800) 833-9844, faxing us toll-free at (800) 643-1280, e-mailing us at customer.support@bender.com, or writing to Mississippi Code Editor, LexisNexis, 701 E Water Street, Charlottesville, VA 22902-5389.

ADVANCE CODE SERVICE

Three times a year, at roughly quarterly intervals between delivery of Code supplement pocket parts, we publish the Mississippi Advance Code Service pamphlets. These pamphlets contain updated statutory material and annotations to Attorney General opinions, research and practice references, and recent court decisions construing the Code. Each pamphlet is cumulative, so that each is a "one-stop" source of case notes updating those in your Code bound volumes and pocket parts.

ADVANCE SHEETS

The Advance Sheets consist of a series of pamphlets issued in the spring. The series reproduces the acts passed by the Mississippi Legislature and approved by the Governor during the legislative session. Features include tables showing the impact of legislation on sections of the Mississippi Code of 1972 Annotated, and a cumulative index. These pamphlets enable the user to receive a preview of approved legislation prior to supplement availability, and serve as an excellent source of legislative history.

AMENDMENT NOTES

Every time a Code provision is amended, we prepare a note describing the effect of the amendment. By reading the note, you can ascertain the impact of the change without having to check the former statute itself.

Amendment notes are retained in the Supplement until the bound volume is replaced, at which time notes from all but the last two years are deleted.

Amendment notes are available online from 1991 until the present in the Mississippi Legislative Archive.

ANALYSES

Each title, chapter, and article appearing in a bound volume or supplement is preceded by an analysis. The analysis details the scope of the title, chapter, and article and enables you to see at a glance the content of the title, chapter, and article without resorting to a page-by-page examination in the bound volume or supplement.

ATTORNEY GENERAL OPINIONS

Opinions of the Attorney General for the State of Mississippi have been read for constructions of Mississippi law. Notes describing the subject matter of the opinions have been placed under relevant Code provisions under the heading "Attorney General Opinions." The citation at the end of each note refers to the person requesting the opinion, the date of the opinion, and the opinion number.

CODE STATUS

The Mississippi Code of 1972 Annotated is Mississippi's official code and is considered evidence of the statute law of the State of Mississippi (see § 1-1-8). The Code was enacted by Chapter 394 of the Laws of 1972, which was signed by the Governor on April 26, 1972.

Title 1, Chapters 1 through 5 of the Code contain statutes governing the status and construction of the Code.

COMPARABLE LEGISLATION FROM OTHER STATES

Notes to comparable legislation from other states appear for uniform laws, interstate compacts, statutory provisions pertaining to reciprocity and cooperation with other states, and various important statutes of general interest. Other states' statutes that are similar in subject matter and scope to those of Mississippi are cited, generally, under the first section of the chapter or article to which they pertain. Occasionally, comparable legislation pertains to only one section, in which case it is cited under that section rather than at the chapter or article level.

See also *Federal Aspects*.

COURT RULES

The Mississippi Court Rules are published separately by LexisNexis in a fully annotated softcover volume which is replaced annually and supplemented semi-annually.

The Court Rules volume contains statewide rules of procedure of the state courts, the local rules of the United States district courts and bankruptcy courts for Mississippi, and the rules of the United States Court of Appeals for the Fifth Circuit. Rules are received from the courts and edited only for stylistic consistency. For further information, see the Preface to the Mississippi Court Rules volume.

CROSS REFERENCES

Cross references refer you to notes under other Code sections, that may affect a law or place it in context. Cross references also are used under repealed provisions to refer you to an existing law on a similar subject. Cross references do not cite all related statutes, however, since these can be identified by using the General Index.

See also *Comparable Legislation from other States* and *Federal Aspects*.

EDITOR'S NOTES

Editor's notes are notes prepared by the Publisher that contain information about important or unusual features of a law, or special circumstances surrounding passage of the law, that are not apparent from the law's text.

See also *Effective Dates*.

EFFECTIVE DATES

Absent a specific effective date provision within an act, Mississippi laws generally take effect upon approval date, which is the date the act is signed into law by the Governor.

FEDERAL ASPECTS

Notes to federal legislation that is similar in subject matter and scope to the laws of Mississippi are referenced throughout the Code. In addition, the

Code contains the United States Code Service citation for any federal law that is referred to in a Mississippi statute by its popular name or by its session law designation.

See also *Comparable Legislation from other States*.

INDEX

The Code is completely indexed in two softcover Index volumes, which are updated and replaced annually. In addition, each volume of the Code is followed by its own index. As accurate and thorough as the Index is, your best defense against index wild goose chases is familiarity with indexing techniques. To that end, an explanatory Foreword to the Index appears in the first Index volume.

JOINT LEGISLATIVE COMMITTEE NOTES

Joint Legislative Committee notes are included in the Code to describe codification decisions made by the Mississippi Joint Legislative Committee on Compilation, Revision and Publication of Legislation. Examples of Committee actions that warrant the inclusion of a note are the integration of multiple amendments to a single Code section during the same legislative session, and the correction of typographical errors appearing in the Code.

JUDICIAL DECISIONS

Every reported case from the Supreme Court of Mississippi, the Court of Appeals of Mississippi, federal district courts for Mississippi, the federal Fifth Circuit Court of Appeals and the United States Supreme Court has been read for constructions of Mississippi law. These constructions are noted under pertinent sections of the statutes or Mississippi Constitution provisions, under the heading "Judicial Decisions." Where a decision has been reviewed by a higher court, subsequent judicial history and disposition is noted in the case note if such disposition has any bearing on the annotated material. Where two or more decisions state the same rule of law, the case citations are cumulated under one case note.

Case notes are grouped together under headings called "catchlines." The catchlines identify the basic subject matter of the case notes and assist the user in locating pertinent notes. Catchlines are numbered and arranged thematically, with "In general" first. Where there are two or more catchlines, an analysis, listing all the catchlines, precedes the annotations.

Frequently, statutes carry notes to cases that arose under earlier laws on the same subject. Case notes are retained so long as the editor believes the note will have some relevance under current law, though of course the relevance may be diminished by later changes in the law. These case notes appear under the heading "Decisions under former law."

ORGANIZATION AND NUMBERING SYSTEM

The Code is organized by titles, chapters, articles, subarticles, undesignated centered headings and sections. Analyses at the beginning of each title, chapter, article, and subarticle help you understand the internal arrangement of each Code unit (see *Analyses*).

Odd numbers are generally used for the numbering of titles, chapters and sections. Even numbers have been used for some chapters and sections so that a particular new chapter or section might be logically placed with other chapters and sections dealing with the same or similar subject matter. Similarly, the use of numbers with decimal points has been used for some sections in order that they may be inserted among other sections pertaining to the same subject.

The title, chapter, and section for each Code section is revealed by its section number. Thus, in the designation "§ 1-3-65," the first digit ("1") means the provision is in Title 1 ("Laws and Statutes"); the second ("3") indicates Chapter 3 ("Construction of Statutes"); and the last two digits ("65") mean the 65th section in that chapter ("Construction of terms generally").

Articles and subarticles are not reflected by section number designations.

Within sections, subsections and paragraphs usually are designated following this pattern: (1)(a)(i)1. or (1)(a)(i)A. A distinctive indention scheme is applied to suggest the relative value of each unit within this hierarchy.

PLACEMENT OF NOTES

Where a note pertains to a single statute section, it will of course be set out following that section. In many instances, however, a note applies equally to several statute sections or to an entire chapter or article. If the pertinent sections are scattered, or few in number, the note will be duplicated for each section. But where the note applies to all or most of the sections in a chapter or article, we prevent the space-consuming repetition of notes by placing the note at the very beginning of the chapter or article.

REPLACEMENT VOLUMES

The Code is periodically updated and streamlined by the replacement of volumes. Although a current set of the Code contains all currently applicable statutes, we encourage you to retain replaced volumes and their supplement pockets parts for historical reference.

RESEARCH AND PRACTICE REFERENCES

Citations to references in American Jurisprudence, American Jurisprudence Pleading and Practice, American Jurisprudence Proof of Facts, American Jurisprudence Trials, American Law Reports, First through Sixth Series, ALR Federal, Corpus Juris Secundum, various other treatises and practice guides, and Mississippi law journals are given under this heading, wherever the references appear to discuss the statute under which the citation appears, or a topic related to the statute. These citations are intended only to give you a starting point for your library research. The Mississippi law journals include Mississippi Law Journal and Mississippi College Law Review.

SOURCE NOTES

Each section of the Code is followed by a brief note showing the acts of the Legislature on which it is based, including the act that originally enacted the section and any subsequent amendments.

The source note follows the section text, preceding any other annotations for the section. Information in the source note is listed in chronological order, with the most recent information listed last. If a section has been renumbered, the former number will appear in the source note.

The tables volume should also be consulted when researching the history of a statutory section, since it contains cross reference tables that provide a statutory citation for each section of the session laws and the date each act went into effect.

STATUTE HEADINGS

Headings or "catchlines" for Code sections and subsections are generally created and maintained by the publisher. They are mere catchwords and are not to be deemed or taken as the official title of a section or as a part of the section. Your suggestions for the improvement of particular catchlines are invited.

TABLES

The Mississippi Code of 1972 Annotated contains several tables that can assist you in your research. These are published in the Statutory Tables volume of the Code, and include the following:

- Sections of the Code of 1930 carried into the Code of 1942.
- Sections of the Code of 1942 carried into the Code of 1972.
- Allocation of Acts of Legislature, 1931 — 1972.
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- Consolidated Tables of amendments and repeals of 1942 Code sections.
- Consolidated Tables of amendments and repeals of 1972 Code sections.

GENERAL OUTLINE OF TITLES AND CHAPTERS

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27-19-53. Special license tags or plates; disabled American veterans.
27-19-54. Special license tags or plates; congressional medal of honor recipients; former prisoners of war.
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27-19-56.2. Special license tags or plates; law enforcement officers.
27-19-56.3. Special license tags or plates; state representatives.

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27-19-56.5. Special license tags or plates; Pearl Harbor survivors and Purple Heart recipients.
27-19-56.6. Special license tags or plates; street rods.
27-19-56.7. Special license tags or plates; display of public junior college or community college emblem.
27-19-56.8. Special license tags or plates; display of private college or university emblems.
27-19-56.9. Special license tags or plates; deaf persons.
27-19-56.10. Special license tags or plates; display of Department of Wildlife, Fisheries and Parks emblem.
27-19-56.11. Special license tags or plates; historical license plate for antique automobile or street rod.
27-19-56.12. Special license tags or plates; armed forces veterans.
27-19-56.13. Special license tags or plates; Distinguished Flying Cross and Air Medal recipients.
27-19-56.14. Special license tags or plates; Grand Lodge of Mississippi members, their widows and children of deceased members.
27-19-56.15. Special license tags or plates; display of emblem of public universities located in other states.
27-19-56.16. Special license tags or plates; Mississippi Commission for Volunteer Service supporters.
27-19-56.17. Special license tags or plates; emergency medical technicians.
27-19-56.18. Special license tags or plates; "I Care for Animals."
27-19-56.19. Special license tags or plates; display of emblem of Mississippi Soil and Water Conservation Commission.
27-19-56.20. Special license tags or plates; Civitan International members.
27-19-56.21. Special license tags or plates; display of emblem of Wildlife Rehabilitation and Nature Preservation Society, Inc.
27-19-56.22. Special license tags or plates; members of Alpha Kappa Alpha sorority and Alpha Phi Alpha fraternity.
27-19-56.23. Special license tags or plates; Mississippi Sierra Club supporters.
27-19-56.24. Special license tags or plates; Ducks Unlimited, Inc. supporters.
27-19-56.25. Special license tags or plates; Eagle Scouts and Girl Scout Gold Award recipients.
27-19-56.26. Special license tags or plates; public school teachers.
27-19-56.27. Special license tags or plates; Mississippi seafood industry supporter.
27-19-56.28. Special license tags or plates; display of emblem of Department of Agriculture and Commerce.
27-19-56.29. Special license tags or plates; Sunflower Consolidated School Preservation Commission, Inc. supporters.
27-19-56.30. Special license tags or plates; display of emblem of Mississippi Cattlemen's Foundation.
27-19-56.31. Special license tags or plates; display of emblem of National Audubon Society.
27-19-56.32. Special license tags or plates; Lions of Mississippi.
27-19-56.33. Special license tags or plates; Mississippi Veterans Monument.
27-19-56.34. Special license tags or plates; Mississippi Public Education.
27-19-56.35. Special license tags or plates; September 11, 2001, Mississippi Remembers and Cares.
27-19-56.36. Special license tags or plates; United States Armed Forces.
27-19-56.37. Special license tags or plates; Constable.
27-19-56.38. Special license tags or plates; Mississippi State Guard.
27-19-56.39. Special license tags or plates; Institute of Community Services, Incorporated.

27-19-56.40. Special license tags or plates; Knights of Columbus supporter.
27-19-56.41. Special license tags or plates; academic, professional, honorary, Masonic, or Greek letter societies or similar organizations.
27-19-56.42. Special license tags or plates; United States Naval Academy.
27-19-56.43. Special license tags or plates; 4-H Club.
27-19-56.44. Special license tags or plates; Mississippi Future Farmers of America Association.
27-19-56.45. Special license tags or plates; North Delta Museum.
27-19-56.46. Special license tags or plates; People Against Litter.
27-19-56.47. Special license tags or plates; aircraft pilot.
27-19-56.48. Special license tags or plates; United States Military Academy.
27-19-56.49. Special license tags or plates; United States Coast Guard Academy.
27-19-56.50. Special license tags or plates; United States Merchant Marine Academy.
27-19-56.51. Special license tags or plates; United States Air Force Academy.
27-19-56.52. Special license tags or plates; Mississippi Institute of Arts and Letters.
27-19-56.53. Special license tags or plates; Mississippi Walking Horse Association.
27-19-56.54. Special license tags or plates; Trauma Care.
27-19-56.55. Special license tags or plates; retired members of the Mississippi Highway Safety Patrol.
27-19-56.56. Special license tags or plates; Prince Hall Grand Lodge of Mississippi.
27-19-56.57. Special license tags or plates; Clergy.
27-19-56.58. Special license tags or plates; Delta Sigma Theta Sorority.
27-19-56.59. Special license tags or plates; Boy Scouts of America.
27-19-56.60. Special license tags or plates; Mississippi Agriculture.
27-19-56.61. Special license tags or plates; Autism Awareness.
27-19-56.62. Special license tags or plates; Bronze Star recipient.
27-19-56.63. Special license tags or plates; Diabetics.
27-19-56.64. Special license tags or plates; Petal School District.
27-19-56.65. Special license tags or plates; DeSoto County School District.
27-19-56.66. Special license tags or plates; Simpson County School District.
27-19-56.67. Special license tags or plates; Omega Psi Phi Fraternity.
27-19-56.68. Special license tags or plates; Girl Scouts of the United States of America.
27-19-56.69. Special license tags or plates; NASCAR; special fund created for renovation of New Capitol, Old Capitol, Governor's Mansion and War Memorial Building.
27-19-56.70. Special license tags or plates; Choose Life.
27-19-56.71. Special license tags or plates; Mothers Against Drunk Driving (MADD).
27-19-56.72. Special license tags or plates; Mississippi Association of Realtors.
27-19-56.73. Special license tags or plates; Mississippi Forestry Association supporters.
27-19-56.74. Special license tags or plates; Stop Child Abuse.
27-19-56.75. Special license tags or plates; State Board of Funeral Service licensee.
27-19-56.76. Special license tags or plates; Mississippi Nurses Foundation supporter.
27-19-56.77. Special license tags or plates; Mississippi Junior Golf Foundation supporter.
27-19-56.78. Special license tags or plates; Mississippi Association of Community Action Agencies supporter.
27-19-56.79. Special license tags or plates; United States Army Special Forces.
27-19-56.80. Special license tags or plates; POW/MIA supporter.
27-19-56.81. Special license tags or plates; Mississippi Loggers Association, Inc. supporter.
27-19-56.82. Special license tags or plates; Sons of Confederate Veterans supporter.
27-19-56.83. Special license tags or plates; Mississippi Scuba Diving Association, Inc. supporter.

27-19-56.84. Special license tags or plates; Mississippi Blood Services, Inc. supporter.
27-19-56.85. Special license tags or plates; Vietnam Veteran.
27-19-56.86. Special license tags or plates; Campus Life supporter.
27-19-56.87. Special license tags or plates; St. Jude Children's Research Hospital supporter.
27-19-56.88. Repealed.
27-19-56.89. Special license tags or plates; Mississippi Arts Commission supporter.
27-19-56.90. Special license tags or plates; National Rifle Association of America supporter.
27-19-56.91. Special license tags or plates; Blair E. Batson Hospital for Children supporter.
27-19-56.92. Special license tags or plates; Down Syndrome awareness.
27-19-56.93. Special license tags or plates; breast cancer awareness.
27-19-56.94. Special license tags or plates; "Mississippi Blues Trail."
27-19-56.95. Special license tags or plates; Delta Waterfowl Foundation supporter.
27-19-56.96. Special license tags or plates; Professional Hair Designers Incorporated member.
27-19-56.97. Special license tags or plates; American Cancer Society Supporter.
27-19-56.98. Special license tags or plates; DECA supporter.
27-19-56.99. Special license tags or plates; Civil Legal Assistance Fund supporter.
27-19-56.100. Special license tags or plates; Gulf States Golf Foundation supporter.
27-19-56.101. Special license tags or plates; Mississippi Department of Archives and History supporter.
27-19-56.102. Special license tags or plates; National Wild Turkey Federation supporter.
27-19-56.103. Special license tags or plates; Kappa Alpha Order supporter.
27-19-56.104. Special license tags or plates; honoring the Civilian Conservation Corps.
27-19-56.105. Special license tags or plates; law enforcement officers and firefighters wounded in the line of duty.
27-19-56.106. Special license tags or plates; Homebuilders Association of Mississippi supporter.
27-19-56.107. Special license tags or plates; Mississippi Families for Kids supporter.
27-19-56.108. Special license tags or plates; Rotary International supporter.
27-19-56.109. Special license tags or plates; "Support Teachers."
27-19-56.110. Special license tags or plates; Mississippi Poultry Association, Inc. supporter.
27-19-56.111. Special license tags or plates; Mississippi Emergency Medical Services supporter.
27-19-56.112. Special license tags or plates; Mississippi Youth Soccer Association supporter.
27-19-56.113. Special license tags or plates; Profession of Pharmacy supporter.
27-19-56.114. Special license tags or plates; SafeCity Initiative supporter.
27-19-56.115. Special license tags or plates; Mississippi Manufacturers Association supporter.
27-19-56.116. Special license tags or plates; M.W. Stringer Grand Lodge, Free and Accepted Masons, Prince Hall Affiliated member.
27-19-56.117. Special license tags or plates; Police Athletic League of Gulfport, Inc. supporter.
27-19-56.118. Special license tags or plates; Mississippi Prehospital Professionals Association supporter.
27-19-56.119. Special license tags or plates; Support Our Troops, Inc. supporter.
27-19-56.120. Special license tags or plates; Organ recovery supporter.
27-19-56.121. Special license tags or plates; Mississippi Children's Museum supporter.
27-19-56.122. Special license tags or plates; honoring the Historic City of Magnolia.
27-19-56.123. Special license tags or plates; Mississippi martial arts supporter.

27-19-56.124. Special license tags or plates; Gastroparesis awareness supporter.
27-19-56.125. Special license tags or plates; to Mississippians who are veterans of the United States Armed Forces.
27-19-56.126. Special license tags or plates; Mississippi Braves supporter.
27-19-56.127. Special license tags or plates; Mississippi Wing of the Civil Air Patrol supporter.
27-19-56.128. Special license tags or plates; Crohn's and Colitis Foundation of America supporter.
27-19-56.129. Special license tags or plates; Mississippi Hurricane Recovery Fund supporter.
27-19-56.130. Special license tags or plates; Mississippi Afterschool Alliance supporter.
27-19-56.131. Special license tags or plates; Mississippi Agricultural Aviation Association supporter.
27-19-56.132. Special license tags or plates; ANTI-THEFT assistance.
27-19-56.133. Special license tags or plates; Boys and Girls Clubs supporter.
27-19-56.134. Special license tags or plates; supporter of children with medical handicaps.
27-19-56.135. Special license tags or plates; attorney.
27-19-56.136. Special license tags or plates; retired law enforcement officer.
27-19-56.137. Special license tags or plates; Rebuild the Coast.org supporter.
27-19-56.138. Special license tags or plates; Kappa Alpha Psi Fraternity, Inc. supporter.
27-19-56.139. Special license tags or plates; Bicycle Advocacy Group of Mississippi supporter.
27-19-56.140. Special license tags or plates; Veterans of the United States Armed Forces supporter.
27-19-56.141. Special license tags or plates; Mississippi SIDS Alliance supporter.
27-19-56.142. Special license tags or plates; Mississippi State Equine Association supporter.
27-19-56.143. Special license tags or plates; "In God We Trust."
27-19-56.144. Special license tags or plates; Police Benevolent Foundation supporter.
27-19-56.145. Special license tags or plates; GFWC Mississippi Federation of Women's Club, Incorporated supporter.
27-19-56.146. Special license tags or plates; Lamar Christian School supporter.
27-19-56.147. Special license tags or plates; Baptist Homes, Inc. supporter.
27-19-56.148. Special license tags or plates; Knights of Peter Claver Ladies Auxiliary supporter.
27-19-56.149. Special license tags or plates; Oak Grove High School supporter.
27-19-56.150. Special license tags or plates; Electric Power Associations of Mississippi Foundation supporter.
27-19-56.151. Special license tags or plates; Ridgeland High School athletic programs supporter.
27-19-56.152. Special license tags or plates; Mississippi Tennis Association supporter.
27-19-56.153. Special license tags or plates; Leake County public schools supporter.
27-19-56.154. Special license tags or plates; supporter of the Mississippi public school district of vehicle owner's choice or certain nonprofit foundations, organizations or associations.
27-19-56.155. Special license tags or plates; Lumberton Line School District supporter.
27-19-56.156. Special license tags or plates; "Thank a Teacher Today."
27-19-56.157. Special license tags or plates; Hancock County, Mississippi, School District supporter.
27-19-56.158. Special license tags or plates; supporter of the art and craft of quiltmaking.
27-19-56.159. Special license tags or plates; International Hair supporter.

27-19-56.160. Special license tags or plates; Democratic Party of the State of Mississippi supporter.
27-19-56.161. Special license tags or plates; Clinton Community Nature Center supporter.
27-19-56.162. Special license tags or plates; "Gold Star Family" license plate honoring service members killed in action or dying in combat zone while serving in U.S. Armed Forces.
27-19-56.163. Special license tags or plates; E.E. Rogers Adventist Academy supporter.
27-19-56.164. Special license tags or plates; Ocean Springs Athletic Foundation supporter.
27-19-56.165. Special license tags or plates; Philadelphia Public School District supporter.
27-19-56.166. Special license tags or plates; D'Iberville High School supporter.
27-19-56.167. Special license tags or plates; Mississippi United Methodist Church supporter.
27-19-56.168. Special license tags or plates; Mississippi Early Childhood Association supporter.
27-19-56.169. Special license tags or plates; Rankin County Public School District supporter.
27-19-56.170. Special license tags or plates; Forrest County Agricultural High School supporter.
27-19-56.171. Special license tags or plates; National Association of Social Workers, Mississippi Chapter supporter.
27-19-56.172. Special license tags or plates; Mississippi Academy of Family Physicians Foundation supporter.
27-19-56.173. Special license tags or plates; Mississippi HeARTS Against AIDS supporter.
27-19-56.174. Special license tags or plates; Coastal Conservation Association of Mississippi supporter.
27-19-56.175. Special license tags or plates; Institute for Marine Mammal Studies supporter.
27-19-56.176. Special license tags or plates; Mississippi Dental Hygienists Association supporter.
27-19-56.177. Special license tags or plates; Arthritis Foundation, Mississippi Chapter supporter.
27-19-56.178. Special license tags or plates; Fondren Renaissance Foundation supporter.
27-19-56.179. Special license tags or plates; Mississippi High School Rodeo Association supporter.
27-19-56.180. Special license tags or plates; Mississippi Society for Respiratory Care supporter.
27-19-56.181. Special license tags or plates; Saint Stanislaus College in Bay Saint Louis, Mississippi supporter.
27-19-56.182. Special license tags or plates; Our Lady Academy in Bay Saint Louis, Mississippi supporter.
27-19-56.183. Special license tags or plates; Benevolent and Protective Order of Elks member.
27-19-56.184. Special license tags or plates; Mississippi Municipal League supporter.
27-19-56.185. Special license tags or plates; Tupelo Elvis Presley Fan Club supporter.
27-19-56.186. Special license tags or plates; to Mississippians who received certain medals for service in or in support of operations in Iraq.
27-19-56.187. Special license tags or plates; to Mississippians who received certain medals for service in or in support of operations in Afghanistan.
27-19-56.188. Special license tags or plates; Hatley School supporter.

27-19-56.189. Special license tags or plates; supporter of mixed martial arts in the State of Mississippi.
27-19-56.190. Special license tags or plates; supporter of boxing in the State of Mississippi.
27-19-56.191. Special license tags or plates; Mississippi Headstart Association, Inc. supporter.
27-19-56.192. Special license tags or plates; Madison Central Jaguars supporter.
27-19-56.193. Special license tags or plates; Gulfport High School supporter.
27-19-56.194. Special license tags or plates; Mississippi Prehospital Professions Association supporter.
27-19-56.195. Special license tags or plates; Professional Firefighters Association of Mississippi supporter.
27-19-56.196. Special license tags or plates; Mississippi Wildlife Federation supporter.
27-19-56.197. Special license tags or plates; Delta Bear Habitat Program supporter.
27-19-56.198. Special license tags or plates; Leake Academy supporter.
27-19-56.199. Special license tags or plates; recipient of the Navy and Marine Corps Medal.
27-19-56.200. Special license tags or plates; Tishomingo County High School supporter.
27-19-56.201. Special license tags or plates; Belmont High School supporter.
27-19-56.202. Special license tags or plates; Olive Branch High School supporter.
27-19-56.203. Special license tags or plates; State Board of Contractors supporter.
27-19-56.204. Special license tags or plates; Moss Point High School supporter.
27-19-56.205. Special license tags or plates; Members of the John L. Webb Grand High Court, Heroines of Jericho, 1952 Prince Hall Affiliated, operating under the M.W. Stringer Grand 1953 Lodge, Free and Accepted Masons.
27-19-56.206. Special license tags or plates; Catholic Schools supporter.
27-19-56.207. Special license tags or plates; Mississippi Dental Association supporter.
27-19-56.208. Special license tags or plates; Camp Bratton-Green supporter.
27-19-56.209. Special license tags or plates; St. Martin High School supporter.
27-19-56.210. Special license tags or plates; The Little Light House of Central Mississippi supporter.
27-19-56.211. Special license tags or plates; Sumrall Public Schools supporter.
27-19-56.212. Special license tags or plates; University of Mississippi Medical Center supporter.
27-19-56.213. Special license tags or plates; West Jones High School Supporter.
27-19-56.214. Special license tags or plates; South Jones High School supporter.
27-19-56.215. Special license tags or plates; Northeast Jones High School supporter.
27-19-56.216. Special license tags or plates; Laurel High School supporter.
27-19-56.217. Special license tags or plates; Velma Jackson High School supporter.
27-19-56.218. Special license tags or plates; Wayne County Athletic Foundation supporter.
27-19-56.219. Special license tags or plates; Amory High School supporter.
27-19-56.220. Special license tags or plates; Lake Cormorant High School supporter.
27-19-56.221. Special license tags or plates; African-American Heritage Rodeo Association supporter.
27-19-56.222. Special license tags or plates; Mississippi College School of Law supporter.
27-19-56.223. Special license tags or plates; Aberdeen Main Street Association supporter.
27-19-56.224. Special license tags or plates; Lewisburg High School supporter.
27-19-56.225. Special license tags or plates; Center Hill High School supporter.
27-19-56.226. Special license tags or plates; Southaven High School supporter.
27-19-56.227. Special license tags or plates; DeSoto Central High School Band Boosters supporter.

27-19-56.228. Special license tags or plate; Horn Lake High School supporter.
27-19-56.229. Special license tags or plates; Hernando High School supporter.
27-19-56.230. Special license tags or plates; Gulfport School District supporter.
27-19-56.231. Special license tags or plates; supporter of running in the State of Mississippi.
27-19-56.232. Special license tags or plates; Biloxi Public School District supporter.
27-19-56.233. Special license tags or plates; D'Iberville Elementary School supporter.
27-19-56.234. Special license tags or plates; Mount Olive Attendance Center supporter.
27-19-56.235. Special license tags or plates; Little League Baseball and Softball supporter.
27-19-56.236. Special license tags or plates; Saint Richard Catholic School supporter.
27-19-56.237. Special license tags or plates; Boys Baseball Association supporter.
27-19-56.238. Special license tags or plates; Trail of Honor supporter.
27-19-56.239. Special license tags or plates; to recipients of the Meritorious Service Medal.
27-19-56.240. Special license tags or plates; commemorating New Orleans Saints 2009 season World Football Champions.
27-19-56.241. Special license tags or plates; Special Olympics supporter.
27-19-56.242. Special license tags or plates; Mississippi Music Educators Association supporter.
27-19-56.243. Special license tags or plates; Mississippi Corvette Club, Inc. supporter.
27-19-56.244. Special license tags or plates; Charleston Tigers Athletic Foundation supporter.
27-19-56.245. Special license tags or plates; Baptist Medical and Dental Mission International (BMDMI) of Hattiesburg, Mississippi supporter.
27-19-56.246. Special license tags or plates; Pascagoula High School supporter.
27-19-56.247. Special license tags or plates; Simpson Academy supporter.
27-19-56.248. Special license tags or plates; supporter of The Leukemia & Lymphoma Society.
27-19-56.249. Special license tags or plates; supporter of filmmakers in the State of Mississippi.
27-19-56.250. Special license tags or plates; Presbyterian Christian School supporter.
27-19-56.251. Special license tags or plates; Farm Families of Mississippi supporter.
27-19-56.252. Special license tags or plates; Taylorsville High School supporter.
27-19-56.253. Special license tags or plates; Raleigh High School supporter.
27-19-56.254. Special license tags or plates; Mize Attendance Center supporter.
27-19-56.255. Special license tags or plates; supporter of crappie fishing in the State of Mississippi.
27-19-56.256. Special license tags or plates; Tylertown High School supporter.
27-19-56.257. Special license tags or plates; Mississippians for Better Mental Health supporter.
27-19-56.258. Special license tags or plates; Alzheimer's Association, Mississippi Chapter supporter.
27-19-56.259. Special license tags or plates; Nichols Tigers of Biloxi, Mississippi supporter.
27-19-56.260. Special license tags or plates; horse trailer license tag; Mississippi State Equine Association supporter.
27-19-56.261. Special license tags or plates; St. Joseph Catholic School, Madison, Mississippi, supporter.
27-19-56.262. Special license tags or plates; Magnolia High School Alumni Association, Inc. supporter.
27-19-56.263. Special license tags or plates; Tunica Academy supporter.
27-19-56.264. Special license tags or plates; McNair School Reunion, Inc. supporter.
27-19-56.265. Special license tags or plates; Vicksburg High School supporter.

27-19-56.266. Special license tags or plates; Corinth High School Alumni Association supporter.
27-19-56.267. Special license tags or plates; Mississippi Veterinary Association supporter.
27-19-56.268. Special license tags or plates; dyslexia awareness.
27-19-56.269. Special license tags or plates; "DON'T TREAD ON ME."
27-19-56.270. Special license tags or plates; supporter of Jackson Academy, Jackson, Mississippi.
27-19-56.271. Special license tags or plates; Le Bonheur Children's Hospital supporter.
27-19-56.272. Special license tags or plates; Abbie Rogers Civitan Camp supporter.
27-19-56.273. Special license tags or plates; Animal Rescue League of Laurel supporter.
27-19-56.274. Special license tags or plates; Brookhaven Academy supporter.
27-19-56.275. Special license tags or plates; in honor of Ronald Reagan, fortieth President of the United States.
27-19-56.276. Special license tags or plates; Jackson Preparatory School supporter.
27-19-56.277. Special license tags or plates; "We Love Life."
27-19-56.278. Special license tags or plates; Connected Hearts Domestic Violence Organization, Inc. supporter.
27-19-56.279. Special license tags or plates; Mississippi Tea Party, Inc. supporter.
27-19-56.280. Special license tags or plates; Louisiana-Mississippi Hospice and Palliative Care Organization (LMHPCO) supporter.
27-19-56.281. Special license tags or plates; supporter of Lanier High School, Jackson, Mississippi.
27-19-56.282. Special license tags or plates; Pi Kappa Phi Fraternity supporter.
27-19-56.283. Special license tags or plates; Hattiesburg Zoological Society supporter.
27-19-56.284. Special license tags or plates; recipient of the Silver Star.
27-19-56.285. Special license tags or plates; congenital heart defect awareness.
27-19-56.286. Special license tags or plates; Mississippi Law Enforcement Officers' Training Academy supporter.
27-19-56.287. Special license tags or plates; East Central Attendance Center, Jackson County, Mississippi, supporter.
27-19-56.288. Special license tags or plates; Resurrection Catholic School supporter.
27-19-56.289. Special license tags or plates; Mississippi School for Mathematics and Science supporter.
27-19-56.290. Special license tags or plates; Saint Andrews Episcopal School supporter.
27-19-56.291. Special license tags or plates; Mississippi Trucking Association Foundation, Inc. supporter.
27-19-56.292. Special license tags or plates; Mississippi Law Enforcement Officers' Association supporter.
27-19-56.293. Special license tags or plates; Catch-A-Dream Foundation supporter.
27-19-56.294. Special license tags or plates; New Albany High School supporter.
27-19-56.295. Special license tags or plates; Oxford High School supporter.
27-19-56.296. Special license tags or plates; Lafayette High School supporter.
27-19-56.297. Special license tags or plates; Germantown High School supporter.
27-19-56.298. Special license tags or plates; Columbus Air Force Base supporter.
27-19-56.299. Special license tags or plates; Jimmie Rodgers Memorial Museum supporter.
27-19-56.300. Special license tags or plates; Mississippi Emergency Services Association supporter.
27-19-56.301. Special license tags or plates; Mississippi Damage Prevention Council supporter.
27-19-56.302. Special license tags or plates; Mississippi Swimming Association supporter.

27-19-56.303. Special license tags or plates; supporter of Northwest Rankin High School athletics.
27-19-56.304. Special license tags or plates; Southern Pines Animal Shelter supporter.
27-19-56.305. Special license tags or plates; Big Brothers Big Sisters of Mississippi, Inc. supporter.
27-19-56.306. Special license tags or plates; Kossuth High School supporter.
27-19-56.307. Special license tags or plates; Phi Kappa Tau Fraternity supporter.
27-19-56.308. Special license tags or plates; Corinth High School supporter.
27-19-56.309. Special license tags or plates; Mississippi Golf Association supporter.
27-19-56.310. Special license tags or plates; Alcorn Central High School supporter.
27-19-56.311. Special license tags or plates; Biggersville High School supporter.
27-19-56.312. Special license tags or plates; Sisters With A Throttle Motorcycle Club supporter.
27-19-56.313. Special license tags or plates; Pearl River Valley Water Supply District supporter.
27-19-56.314. Special license tags or plates; MIND Center at the University of Mississippi Medical Center supporter.
27-19-56.315. Special license tags or plates; Juvenile Diabetes Research Foundation supporter.
27-19-56.316. Special license tags or plates; Homes of Hope for Children, Inc. supporter.
27-19-56.317. Special license tags or plates; Mississippi Bow Hunters Association, Inc. supporter.
27-19-56.318. Special license tags or plates; United States Marine Corps.
27-19-56.319. Special license tags or plates; Shriners International.
27-19-56.320. Special license tags or plates; in honor of the Tuskegee Airmen.
27-19-56.321. Special license tags or plates; cystic fibrosis awareness.
27-19-56.322. Special license tags or plates; oil and gas industry supporter.
27-19-56.323. Special license tags or plates; Vancleave Home Run Club supporter.
27-19-56.324. Special license tags or plates; Friends of the Park supporter.
27-19-56.325. Special license tags or plates; Jackson Zoological Society, Inc. supporter.
27-19-56.326. Special license tags or plates; Booneville School District supporter.
27-19-56.327. Special license tags or plates; New Site High School supporter.
27-19-56.328. Special license tags or plates; Thrasher High School supporter.
27-19-56.329. Special license tags or plates; Jumpertown High School supporter.
27-19-56.330. Special license tags or plates; Wheeler High School supporter.
27-19-56.331. Special license tags or plates; Palmer Home for Children supporter.
27-19-56.332. Special license tags or plates; Newton County School System supporter.
27-19-56.333. Special license tags or plates; Bogue Chitto High School supporter.
27-19-56.334. Special license tags or plates; Franklin County High School supporter.
27-19-56.335. Special license tags or plates; Enterprise Attendance Center supporter.
27-19-56.336. Special license tags or plates; Brookhaven High School supporter.
27-19-56.337. Special license tags or plates; West Lincoln Attendance Center supporter.
27-19-56.338. Special license tags or plates; South Pontotoc High School supporter.
27-19-56.339. Special license tags or plates; North Pontotoc High School supporter.
27-19-56.340. Special license tags or plates; Prentiss High School supporter.
27-19-56.341. Special license tags or plates; Bassfield High School supporter.
27-19-56.342. Special license tags or plates; Callaway High School supporter.
27-19-56.343. Special license tags or plates; Baldwyn Bearcats supporter.
27-19-56.344. Special license tags or plates; commemorating the bicentennial of the establishment of Mississippi.
27-19-56.345. Special license tags or plates; Motorcycle Awareness Campaign supporter.

27-19-56.346. Special license tags or plates; Nathan's Legacy Foundation, Inc. supporter.
27-19-56.347. Special license tags or plates; Pearl River County School District supporter.
27-19-56.348. Special license tags or plates; Brookhaven School District supporter.
27-19-56.349. Special license tags or plates; Lone Survivor Foundation supporter.
27-19-56.350. Special license tags or plates; Greenville Public School District supporter.
27-19-56.351. Special license tags or plates; Warren Central High School supporter.
27-19-56.352. Special license tags or plates; Coastal Conservation Association supporter.
27-19-56.353. Special license tags or plates; Marietta Raiders supporter.
27-19-56.354. Special license tags or plates; Hills Chapel Patriots supporter.
27-19-56.355. Special license tags or plates; Rienzi Eagles supporter.
27-19-56.356. Special license tags or plates; Greene County School District supporter.
27-19-56.357. Special license tags or plates; Perry County School District supporter.
27-19-56.358. Special license tags or plates; North Pike High School supporter.
27-19-56.359. Special license tags or plates; Loyd Star School supporter.
27-19-56.360. Special license tags or plates; True Value Experience supporter.
27-19-56.361. Special license tags or plates; Stringer Attendance Center supporter.
27-19-56.362. Special license tags or plates; Beauvoir supporter.
27-19-56.363. Special license tags or plates; Hispaniola Mountain Ministries supporter.
27-19-56.364. Special license tags or plates; Hancock High School supporter.
27-19-56.365. Special license tags or plates; Jim Hill High School supporter.
27-19-56.366. Special license tags or plates; Friends of Jackson County Animal Shelter Pets supporter.
27-19-56.367. Special license tags or plates; National Law Enforcement Officers Memorial Fund supporter.
27-19-56.368. Special license tags or plates; Lawrence County School District supporter.
27-19-56.369. Special license tags or plates; Pass Christian School District supporter.
27-19-56.370. Special license tags or plates; Mississippi Vision Foundation supporter.
27-19-56.371. Special license tags or plates; Mississippi Band of Choctaw Indians supporter.
27-19-56.372. Special license tags or plates; State Board of Cosmetology supporter.
27-19-56.373. Special license tags or plates; Meridian High School supporter.
27-19-56.374. Special license tags or plates; Pontotoc City School District supporter.
27-19-56.375. Special license tags or plates; Moss Point High School supporter.
27-19-56.376. Special license tags or plates; Forest High School supporter.
27-19-56.377. Special license tags or plates; Mississippi MoToSteps Motorcycle Safety Training supporter.
27-19-56.378. Special license tags or plates; Choctaw County Chargers supporter.
27-19-56.379. Special license tags or plates; Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund supporter.
27-19-56.380. Special license tags or plates; Mississippi Wildlife Enforcement Officers' Association, Inc. supporter.
27-19-56.381. Special license tags or plates; West Lauderdale High School supporter.
27-19-56.382. Special license tags or plates; Mississippi FCA supporter.
27-19-56.383. Special license tags or plates; catfish industry supporter.
27-19-56.384. Special license tags or plates; Kemp's ridley sea turtle preservation supporter.
27-19-56.385. Special license tags or plates; Mississippi's Toughest Kids Foundation supporter.
27-19-56.386. Special license tags or plates; Dallas Cowboys supporter.

27-19-56.387. Special license tags or plates; member of the Grand Chapter of the Mississippi Order of the Eastern Star.
27-19-56.388. Special license tags or plates; commemorating the City of Marks, Mississippi, as the home of "The Mule Train."
27-19-56.389. Special license tags or plates; epilepsy awareness.
27-19-56.390. Special license tags or plates; Mississippi School for the Deaf supporter.
27-19-56.391. Special license tags or plates; Rosalie Mansion and Gardens supporter.
27-19-56.392. Special license tags or plates; Mississippi Bat Working Group supporter.
27-19-56.393. Special license tags or plates; Wilkinson County High School supporter.
27-19-56.394. Special license tags or plates; Long Beach School District supporter.
27-19-56.395. Special license tags or plates; retired employee of the State of Mississippi.
27-19-56.396. Special license tags or plates; Corinth Alcorn Animal Shelter, Inc. supporter.
27-19-56.397. Special license tags or plates; Leland School District supporter.
27-19-56.398. Special license tags or plates; Byram Middle School supporter.
27-19-56.399. Special license tags or plates; East Webster High School supporter.
27-19-56.400. Special license tags or plates; Murrah High School supporter.
27-19-56.401. Special license tags or plates; East Side High School Trojans in Cleveland, Mississippi, supporter.
27-19-56.402. Special license tags or plates; Children's Advocacy Centers of Mississippi supporter.
27-19-56.403. Special license tags or plates; Fannie Lou Hamer Cancer Foundation supporter.
27-19-56.404. Special license tags or plates; City of Natchez, Mississippi, tricentennial commemoration.
27-19-56.405. Special license tags or plates; Itawamba Agricultural High School supporter.
27-19-56.406. Special license tags or plates; colon cancer prevention.
27-19-56.407. Special license tags or plates; National Alliance on Mental Illness - NAMI Mississippi supporter.
27-19-56.408. Special license tags or plates; Warrior Bonfire Project supporter.
27-19-56.409. Special license tags or plates; Miss Mattie Foundation supporter.
27-19-56.410. Special license tags or plates; Saint Aloysius Flashes supporter.
27-19-56.411. Special license tags or plates; former Rosa A. Temple High School in Vicksburg, Mississippi, supporter.
27-19-56.412. Special license tags or plates; display of the word "Adoption."
27-19-56.413. Special license tags or plates; Hattiesburg Public School District Foundation supporter.
27-19-56.414. Special license tags or plates; ALS Association Louisiana - Mississippi Chapter supporter.
27-19-56.415. Special license tags or plates; GRAMMY® Museum Mississippi supporter.
27-19-56.416. Special license tags or plates; Mississippi Society of Certified Public Accountants supporter.
27-19-56.417. Special license tags or plates; West Point Consolidated School District supporter.
27-19-56.418. Special license tags or plates; Mississippi Physical Therapy Association supporter.
27-19-56.419. Special license tags or plates; Southern Christian Services for Children and Youth, Inc., supporter.
27-19-56.420. Special license tags or plates; Canton High School supporter.
27-19-56.421. Special license tags or plates; Mississippi Symphony Orchestra supporter.
27-19-56.422. Special license tags or plates; Stone County School District supporter.

27-19-56.423.	Special license tags or plates; Provine High School supporter.
27-19-56.424.	Special license tags or plates; Cleveland High School supporter.
27-19-56.425.	Special license tags or plates; Gentry High School supporter.
27-19-56.426.	Special license tags or plates; Sacred Heart Catholic School in Hattiesburg, Mississippi, supporter.
27-19-56.427.	Special license tags or plates; Mississippi Public Broadcasting supporter.
27-19-56.428.	Special license tags or plates; Coahoma Community College Foundation supporter.
27-19-56.429.	Special license tags or plates; Prevent Child Abuse Mississippi supporter.
27-19-56.430.	Special license tags or plates; Murrah High School Alumni Association supporter.
27-19-56.431.	Special license tags or plates; Mississippi Sickle Cell Foundation supporter.
27-19-56.432.	Special license tags or plates; member of the Blue Knights® International Law Enforcement Motorcycle Club, Inc.
27-19-56.433.	Special license tags or plates; DeSoto County School District supporter.
27-19-56.434.	Special license tags or plates; George County Rebel Athletic Council supporter.
27-19-56.435.	Special license tags or plates; Humane Society of South Mississippi supporter.
27-19-56.436.	Special license tags or plates; display of the “One Coast” logo.
27-19-56.437.	Special license tags or plates; commemorating the bicentennial of Mississippi’s statehood.
27-19-56.438.	Special license tags or plates; World War II veterans.
27-19-56.439.	Special license tags or plates; Aunt Joyce’s Kids supporter.
27-19-56.440.	Special license tags or plates; Home of Grace supporter.
27-19-56.441.	Special license tags or plates; Cure Sickle Cell Foundation supporter.
27-19-56.442.	Special license tags or plates; Memphis Grizzlies professional basketball team supporter.
27-19-56.443.	Special license tags or plates; Natchez-Adams School District supporter.
27-19-56.444.	Special license tags or plates; Veterans of service in the Armed Forces of the United States rated as having service-connected disabilities.
27-19-56.445.	Special license tags or plates; Saint Patrick Catholic School in Harrison County, Mississippi, supporter.
27-19-56.446.	Special license tags or plates; Wildlife refuges supporter.
27-19-56.447.	Special license tags or plates; Quality Deer Management Association supporter.
27-19-56.448.	Special license tags or plates; Mississippi Aquarium supporter.
27-19-56.449.	Special license tags or plates; Recipient of the Combat Infantryman Badge.
27-19-56.450.	Special license tags or plates; Combat veteran.
27-19-56.451.	Special license tags or plates; Chris McDill Grey Matters Scholarship Fund supporter.
27-19-57.	County or municipality where vehicle to be registered.
27-19-59.	Applications for licenses generally; marking of state vehicles; issuance of licenses; maintenance of records; financial responsibility requirements.
27-19-60.	Denial, revocation or suspension of registration and licensing of commercial motor vehicles under certain circumstances; information to be provided at time of registration or renewal.
27-19-61.	Ad valorem tax receipts to be presented with applications for licenses.
27-19-62.	Proof of payment of federal heavy vehicle use tax.
27-19-63.	Payment of tax; penalties, etc.

27-19-64. Collection and payment of tax for periods of less than one year on carriers of property.
27-19-65. Penalties for false statements in certain applications.
27-19-66. Registration of corporate fleet on annual basis.
27-19-66.1. Registration of trailer fleet; application; fee; addition or removal of trailer.
27-19-67. Determination of tax; privilege granted.
27-19-69. Issuance of replacement license upon destruction of vehicle.
27-19-71. Issuance of license upon replacement of vehicle.
27-19-73. Refunds.
27-19-75. Change of classification of vehicle, etc.
27-19-77. Temporary and seasonal permits.
27-19-79. Trip permits; hunter's permits.
27-19-81. Registration of vehicle in excess of weight limits; excess weight permits; excess size permits [Subsection (4) repealed effective July 1, 2019].
27-19-83. Repealed.
27-19-85. Repealed.
27-19-87. Permit to be carried in vehicle.
27-19-89. Penalty for failure to obtain permit.
27-19-90. Penalties for willful and knowing alteration, forgery or counterfeiting of any license plate, decal, permit, etc. required for commercial motor vehicle.
27-19-91. Common and contract carriers of property to carry manifests.
27-19-93. Certain vehicles to stop at inspection stations.
27-19-95. Certification of common and contract carriers of property or passengers by public service commission.
27-19-97. Repealed.
27-19-99. Tax collection procedures; routing of proceeds.
27-19-101. Comptroller to furnish copies of registration receipts.
27-19-103. Recordkeeping requirements for common and contract carriers of property or passengers.
27-19-105 through 27-19-117. Repealed.
27-19-119. Weighing of vehicles to ascertain accuracy of registration.
27-19-121. Rules and regulations.
27-19-123. Exchange of information with certain agencies or departments of the United States government, State of Mississippi or other states.
27-19-125. Prohibition as to gifts to employees of motor vehicle comptroller; report.
27-19-127. Enforcement of article.
27-19-129. Jurisdiction of Public Service Commission.
27-19-131. Operation of vehicle without payment of tax.
27-19-133. Officers authorized to make arrest without warrant; operator's rights when arrested; transcripts of proceedings.
27-19-134. Exemption from licensing requirements when repossessing vehicle.
27-19-135. State to have lien on motor vehicle.
27-19-136. Assessment of taxes and penalties; execution of bond in lieu of seizure and impoundment of vehicle; tax liens and warrants to effect collection of assessed taxes; application of Mississippi Sales Tax Law to persons liable for taxes under this article.
27-19-137. Inspection of vehicles and records, etc.
27-19-138. Assessment of fines and penalties; alternatives to seizure and impoundment; terms for payment of fines and penalties; refunds of fines and penalties.
27-19-139. Repealed.
27-19-141. Sale or transfer of vehicle by other than dealer; reports; registration.
27-19-143. Reciprocity agreements.

27-19-145. Repealed.
27-19-147. Use tax; imposition.
27-19-149. Use tax; exceptions.
27-19-151. Use tax; penalties for nonpayment.
27-19-153. Effect of sale or transfer of vehicle upon tax liability; removal of license tags from vehicles of state or local governments upon sale or transfer.
27-19-155. Purchase of license tags or plates by commission; disposition of proceeds of sale generally.
27-19-156. Contracts for purchase of license tags may permit vendors to reduce cost of license tag contract or generate additional revenue by offering advertising services in connection with the sale and distribution of license tags.
27-19-157. Purchase of license tags or plates; purchase from penitentiary.
27-19-159. Distribution of collections.
27-19-161 through 27-19-165. Repealed.
27-19-167. Declaration of policy.
27-19-169. Privileges of surviving spouses of members of military killed on active duty; motor vehicle license plates; privilege tax exemption; penalty for violation.
27-19-171. Certificate of tax loss from implementation of Section 27-19-169; reimbursement.
27-19-177. Restriction on political use of funds derived from fees collected from issuance of distinctive or special license tags.
27-19-179. Department of Revenue License Tag Acquisition Fund; purpose; funding of expenses of Department of Revenue License Tag Acquisition Fund Program; deposit of user charges and fees authorized under this section into State General Fund.

§ 27-19-1. Administration of article.

The Department of Revenue, hereinafter called the "commission" or the "State Tax Commission," is hereby vested with the sole power and authority, and is charged with the duty of administering and enforcing the terms and provisions of this article. As used in this article, the term "commissioner," "Chairman of the State Tax Commission" or "chairman" means the Commissioner of Revenue of the Department of Revenue.

SOURCES: Codes, 1942, § 9352-01; Laws, 1938, ch. 148; Laws, 1940, ch. 145; Laws, 1942, ch. 242; Laws, 1946, ch. 266, § 1; Laws, 1981, ch. 524, § 1; Laws, 1986, ch. 420, § 1; Laws, 2009, ch. 492, § 57, eff from and after July 1, 2010.

Editor's Note — Laws of 1986, ch. 420, § 7, effective July 1, 1986, provides as follows:

"SECTION 7. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 2009, ch. 492, § 144, effective July 1, 2010, provides:

"SECTION 144. Nothing in this act shall affect or defeat any assessment, refund claim, request for waiver of a tax penalty, the suspension, revocation, surrender, seizure or denial of permit, tag or title, the suspension, revocation or denial of a permit, approved manager status, qualified resort area or forfeiture under the Local Option Alcoholic Beverage Control Law, Section 67-1-1 et seq., the administrative appeal or judicial appeal of any of the foregoing acts or any other action taken by the Mississippi State Tax Commission or by the Chairman of the Mississippi State Tax Commission prior to the effective date of this act. The provisions of the laws relating to the administrative appeal or judicial review of such actions which were in effect prior to the effective date of this act are expressly continued in full force, effect and operation for the purpose of providing an administrative appeal and/or judicial review, where previously provided, of such actions, except to the extent that any matter is pending on an administrative appeal before the three (3) member Mississippi State Tax Commission on the effective date will after the effective date of this act be heard and decided by the Board of Tax Appeals as the successor of the Mississippi State Tax Commission in regard to administrative appeals."

Cross References — Commissioner of Revenue, see § 27-3-3.

Powers and duties of the Commissioner of Revenue, see § 27-3-31.

Enforcement of tax, see § 27-19-127.

Motor vehicle dealer tag permit law, see § 27-19-301 et seq.

Compliance with motor vehicle privilege tax law as condition to homestead exemption, see § 27-33-63.

Motor vehicle ad valorem taxes, see § 27-51-1 et seq.

Mobile home ad valorem taxes, see § 27-53-1 et seq.

Gasoline and motor fuel taxes, see § 27-55-1 et seq.

Tax on oils, see § 27-57-1 et seq.

Liquefied compressed gas tax, see § 27-59-1 et seq.

Interstate commercial carriers motor fuel tax, see § 27-61-1 et seq.

Requirement of child passenger restraint devices in motor vehicles registered in this state, see § 63-7-301.

Participation of county tax collectors in automated motor vehicle title registration system, see § 63-21-18.

Mississippi Transportation Commission to provide weight enforcement field personnel to assess and collect taxes, fees, and penalties and perform duties required by this article, see § 65-1-8.

JUDICIAL DECISIONS

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. Validity.
7. Construction and application.

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. Validity.

An earlier statute taxing motor carriers was held not arbitrary and discriminatory because of certain exemptions and partial exemptions. Hudson v. Stuart, 166 Miss. 339, 145 So. 611 (1933).

Such statute held not unreasonable or confiscatory as applied to farmer carrying other's forest products for hire, even if he could not make enough to pay tax. Hudson v. Stuart, 166 Miss. 339, 145 So. 611 (1933).

Any invalidity in sliding scale of automatic partial exemptions based on registrations held not to render invalid entire act relating to taxation of motor carriers, since such provision could be stricken out without affecting remainder of Act. Hudson v. Stuart, 166 Miss. 339, 145 So. 611 (1933).

7. Construction and application.

Since this statute [Code 1942, § 9380] does not prescribe the duties of chief clerk, he cannot be held criminally responsible for failure to change an indefensible system of making and handling collections in the absence of a showing as to what rules or regulations were made or as to what duties were assigned to him. Murphree v. State, 201 Miss. 34, 28 So. 2d 238 (1946).

RESEARCH REFERENCES

Am Jur. 7 Am. Jur. 2d, Automobiles and Highway Traffic §§ 58, 59.

CJS. 60 C.J.S., Motor Vehicles § 103 et seq.

Lawyers' Edition. State tax or fee imposed for motor carrier's use of highways as violating commerce clause (Article 1, § 8, clause 3) of Federal Constitution — Supreme Court cases. 97 L. Ed. 2d 843.

§ 27-19-3. Definitions.

(a) The following words and phrases when used in this article for the purpose of this article have the meanings respectively ascribed to them in this section, except in those instances where the context clearly describes and indicates a different meaning:

(1) "Vehicle" means every device in, upon or by which any person or property is or may be transported or drawn upon a public highway, except devices moved by muscular power or used exclusively upon stationary rails or tracks.

(2) "Commercial vehicle" means every vehicle used or operated upon the public roads, highways or bridges in connection with any business function.

(3) "Motor vehicle" means every vehicle as defined in this section which is self-propelled, including trackless street or trolley cars. The term "motor vehicle" shall not include electric personal assistive mobility devices as defined in Section 63-3-103.

(4) "Tractor" means every vehicle designed, constructed or used for drawing other vehicles.

(5) "Motorcycle" means every vehicle designed to travel on not more than three (3) wheels in contact with the ground, except vehicles included within the term "tractor" as herein classified and defined.

(6) "Truck tractor" means every motor vehicle designed and used for drawing other vehicles and so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn and has a gross vehicle weight (GVW) in excess of ten thousand (10,000) pounds.

(7) "Trailer" means every vehicle without motive power, designed to carry property or passengers wholly on its structure and which is drawn by a motor vehicle.

(8) "Semitrailer" means every vehicle (of the trailer type) so designed and used in conjunction with a truck tractor.

(9) "Foreign vehicle" means every motor vehicle, trailer or semitrailer, which shall be brought into the state otherwise than by or through a manufacturer or dealer for resale and which has not been registered in this state.

(10) "Pneumatic tires" means all tires inflated with compressed air.

(11) "Solid rubber tires" means every tire made of rubber other than pneumatic tires.

(12) "Solid tires" means all tires, the surface of which in contact with the highway is wholly or partly of metal or other hard, nonresilient material.

(13) "Person" means every natural person, firm, copartnership, corporation, joint-stock or other association or organization.

(14) "Owner" means a person who holds the legal title of a vehicle or in the event a vehicle is the subject of an agreement for the conditional sale, lease or transfer of the possession, the person with the right of purchase upon performance of conditions stated in the agreement, and with an immediate right of possession vested in the conditional vendee, lessee, possessor or in the event such or similar transaction is had by means of a mortgage, and the mortgagor of a vehicle is entitled to possession, then such conditional vendee, lessee, possessor or mortgagor shall be deemed the owner for the purposes of this article.

(15) "School bus" means every motor vehicle engaged solely in transporting school children or school children and teachers to and from schools; however, such vehicles may transport passengers on weekends and legal holidays and during summer months between the terms of school for compensation when the transportation of passengers is over a route of which not more than fifty percent (50%) traverses the route of a common carrier of passengers by motor vehicle and when no passengers are picked up on the route of any such carrier.

(16) "Dealer" means every person engaged regularly in the business of buying, selling or exchanging motor vehicles, trailers, semitrailers, trucks, tractors or other character of commercial or industrial motor vehicles in this state, and having an established place of business in this state.

(17) "Highway" means and includes every way or place of whatever nature, including public roads, streets and alleys of this state generally open to the use of the public or to be opened or reopened to the use of the public for the purpose of vehicular travel, and notwithstanding that the same may be temporarily closed for the purpose of construction, reconstruction, maintenance or repair.

(18) "State Tax Commission," "commission" or "department" means the Commissioner of Revenue of the Department of Revenue of this state, acting directly or through his duly authorized officers, agents, representatives and employees.

(19) "Common carrier by motor vehicle" means any person who or which undertakes, whether directly or by a lease or any other arrangement, to transport passengers or property or any class or classes of property for the general public in interstate or intrastate commerce on the public highways of this state by motor vehicles for compensation, whether over regular or irregular routes. The term "common carrier by motor vehicle" shall not include passenger buses operating within the corporate limits of a municipality in this state or not exceeding five (5) miles beyond the corporate limits

of the municipality, and hearses, ambulances, school buses as such. In addition, this definition shall not include taxicabs.

(20) "Contract carrier by motor vehicle" means any person who or which under the special and individual contract or agreements, and whether directly or by a lease or any other arrangement, transports passengers or property in interstate or intrastate commerce on the public highways of this state by motor vehicle for compensation. The term "contract carrier by motor vehicle" shall not include passenger buses operating wholly within the corporate limits of a municipality in this state or not exceeding five (5) miles beyond the corporate limits of the municipality, and hearses, ambulances, school buses as such. In addition, this definition shall not include taxicabs.

(21) "Private commercial and noncommercial carrier of property by motor vehicle" means any person not included in the terms "common carrier by motor vehicle" or "contract carrier by motor vehicle," who or which transports in interstate or intrastate commerce on the public highways of this state by motor vehicle, property of which such person is the owner, lessee, or bailee, other than for hire. The term "private commercial and noncommercial carrier of private property by motor vehicle" shall not include passenger buses operated wholly within the corporate limits of a municipality of this state, or not exceeding five (5) miles beyond the corporate limits of the municipality, and hearses, ambulances, school buses as such. In addition, this definition shall not include taxicabs.

Haulers of fertilizer shall be classified as private commercial carriers of property by motor vehicle.

(22) "Private carrier of passengers" means all other passenger motor vehicle carriers not included in the above definitions. The term "private carrier of passengers" shall not include passenger buses operating wholly within the corporate limits of a municipality in this state, or not exceeding five (5) miles beyond the corporate limits of the municipality, and hearses, ambulances, and school buses as such. In addition, this definition shall not include taxicabs.

(23) "Operator" means any person, partnership, joint-stock company or corporation operating on the public highways of the state one or more motor vehicles as the beneficial owner or lessee.

(24) "Driver" means the person actually driving or operating such motor vehicle at any given time.

(25) "Private carrier of property" means any person transporting property on the highways of this state as defined below:

(a) Any person, or any employee of such person, transporting farm products, farm supplies, materials and/or equipment used in the growing or production of his own agricultural products in his own truck.

(b) Any person transporting his own fish, including shellfish, in his own truck.

(c) Any person, or any employee of such person, transporting unprocessed forest products, or timber harvesting equipment wherein ownership remains the same, in his own truck.

(26) "Taxicab" means any passenger motor vehicle for hire with a seating capacity not greater than ten (10) passengers. For purposes of this paragraph (26), seating capacity shall be determined according to the manufacturer's suggested seating capacity for a vehicle. If there is no manufacturer's suggested seating capacity for a vehicle, the seating capacity for the vehicle shall be determined according to regulations established by the Department of Revenue.

(27) "Passenger coach" means any passenger motor vehicle with a seating capacity greater than ten (10) passengers, operating wholly within the corporate limits of a municipality of this state or within five (5) miles of the corporate limits of the municipality, or motor vehicles substituted for abandoned electric railway systems in or between municipalities. For purposes of this paragraph (27), seating capacity shall be determined according to the manufacturer's suggested seating capacity for a vehicle. If there is no manufacturer's suggested seating capacity for a vehicle, the seating capacity for the vehicle shall be determined according to regulations established by the Department of Revenue.

(28) "Empty weight" means the actual weight of a vehicle including fixtures and equipment necessary for the transportation of load hauled or to be hauled.

(29) "Gross weight" means the empty weight of the vehicle, as defined herein, plus any load being transported or to be transported.

(30) "Ambulance and hearse" shall have the meaning generally ascribed to them. A hearse or funeral coach shall be classified as a light carrier of property, as defined in Section 27-51-101.

(31) "Regular seats" means each seat ordinarily and customarily used by one (1) passenger, including all temporary, emergency, and collapsible seats. Where any seats are not distinguished or separated by separate cushions and backs, a seat shall be counted for each eighteen (18) inches of space on such seats or major fraction thereof. In the case of a regular passenger-type automobile which is used as a common or contract carrier of passengers, three (3) seats shall be counted for the rear seat of such automobile and one (1) seat shall be counted for the front seat of such automobile.

(32) "Ton" means two thousand (2,000) pounds avoirdupois.

(33) "Bus" means any passenger vehicle with a seating capacity of more than ten (10) but shall not include "private carrier of passengers" and "school bus" as defined in paragraphs (15) and (22) of this section. For purposes of this paragraph (33), seating capacity shall be determined according to the manufacturer's suggested seating capacity for a vehicle. If there is no manufacturer's suggested seating capacity for a vehicle, the seating capacity for the vehicle shall be determined according to regulations established by the Department of Revenue.

(34) "Corporate fleet" means a group of two hundred (200) or more marked private carriers of passengers or light carriers of property, as defined in Section 27-51-101, trailers, semitrailers, or motor vehicles in excess of ten

thousand (10,000) pounds gross vehicle weight, except for those vehicles registered for interstate travel, owned or leased on a long-term basis by a corporation or other legal entity. In order to be considered marked, the motor vehicle must have a name, trademark or logo located either on the sides or the rear of the vehicle in sharp contrast to the background, and of a size, shape and color that is legible during daylight hours from a distance of fifty (50) feet.

(35) "Individual fleet" means a group of five (5) or more private carriers of passengers or light carriers of property, as defined in Section 27-51-101, owned or leased by the same person and principally garaged in the same county.

(36) "Trailer fleet" means a group of fifty (50) or more utility trailers each with a gross vehicle weight of six thousand (6,000) pounds or less.

(b)(1) No lease shall be recognized under the provisions of this article unless it shall be in writing and shall fully define a bona fide relationship of lessor and lessee, signed by both parties, dated and be in the possession of the driver of the leased vehicle at all times.

(2) Leased vehicles shall be considered as domiciled at the place in the State of Mississippi from which they operate in interstate or intrastate commerce, and for the purposes of this article shall be considered as owned by the lessee, who shall furnish all insurance on the vehicles and the driver of the vehicles shall be considered as an agent of the lessee for all purposes of this article.

SOURCES: Codes, 1942, § 9352-02; Laws, 1938, ch. 148; Laws, 1940, ch. 163; Laws, 1946, ch. 266, § 2; Laws, 1948, ch. 271, § 1; Laws, 1950, ch. 474, § 1; Laws, 1958, chs. 489, 497; Laws, 1964, ch. 514; Laws, 1966, ch. 573, § 1; Laws, 1970, ch. 445, § 1; Laws, 1972, ch. 486, § 1; Laws, 1976, ch. 370, 1976; Laws, 1992, ch. 497, § 1; Laws, 1994, ch. 489, § 1; Laws, 1995, ch. 413, § 2; Laws, 1996, ch. 410, § 3; Laws, 1996, ch. 480, § 1; Laws, 1997, ch. 377, § 1; Laws, 2001, ch. 596, § 1; Laws, 2003, ch. 485, § 5; Laws, 2004, ch. 506, § 1; Laws, 2007, ch. 453, § 1; Laws, 2009, ch. 492, § 58; Laws, 2011, ch. 395, § 2, eff from and after July 1, 2011.

Editor's Note — Laws of 1994, ch. 489, § 2, effective July 1, 1994, provides as follows:

"SECTION 2. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws before the date on which this act becomes effective, whether such claims assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the highway privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

Laws of 1995, ch. 413, § 6, effective July 1, 1995, provides as follows:

"SECTION 6. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws; being Section 27-19-1 et seq., Mississippi Code of 1972, and the Motor Vehicle Ad Valorem Tax Law of 1958, prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1996, ch. 480, § 4, effective July 1, 1996, provides as follows:

"SECTION 4. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the motor vehicle privilege and ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the motor vehicle privilege and ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

Laws of 2009, ch. 492, § 144, effective July 1, 2010, provides:

"SECTION 144. Nothing in this act shall affect or defeat any assessment, refund claim, request for waiver of a tax penalty, the suspension, revocation, surrender, seizure or denial of permit, tag or title, the suspension, revocation or denial of a permit, approved manager status, qualified resort area or forfeiture under the Local Option Alcoholic Beverage Control Law, Section 67-1-1 et seq., the administrative appeal or judicial appeal of any of the foregoing acts or any other action taken by the Mississippi State Tax Commission or by the Chairman of the Mississippi State Tax Commission prior to the effective date of this act. The provisions of the laws relating to the administrative appeal or judicial review of such actions which were in effect prior to the effective date of this act are expressly continued in full force, effect and operation for the purpose of providing an administrative appeal and/or judicial review, where previously provided, of such actions, except to the extent that any matter is pending on an administrative appeal before the three (3) member Mississippi State Tax Commission on the effective date will after the effective date of this act be heard and decided by the Board of Tax Appeals as the successor of the Mississippi State Tax Commission in regard to administrative appeals."

Cross References — Exemption of private carrier of passengers owned by religious organization from motor vehicle ad valorem taxes, see § 27-51-41.

Application of definitions in this section to motor vehicle ad valorem tax credit, see § 27-51-101.

Fee and term for commercial driver's license, required for operators of common carriers by motor vehicle, taxicab, passenger coach, dray, contract carrier or private commercial carrier, see § 63-1-43.

JUDICIAL DECISIONS

1. In general.

Liability under statute which provides that operator of a private commercial carrier must obtain a commercial driver's license, applies uniformly to all persons regularly so engaged as operators of private commercial carrier and the statute is constitutional. Lumpkin v. Birdsong, 212 Miss. 616, 55 So. 2d 230 (1951).

A person employed by a railroad as an operator or driver of one of the railroad's motor trucks in the transportation of other employees and tools to and from their work, was, in respect to the use of their truck, a private commercial carrier by motor vehicle and that it was used in the furtherance of the commercial enterprise of railroading within the statute providing for liability for driver's license. Lumpkin v. Birdsong, 212 Miss. 616, 55 So. 2d 230 (1951).

A distinction is made between "operator" and "driver;" the operator is recognized to be the owner operating the motor vehicle, and while the driver is recognized as also operating, he is the person actually driving at any given time. Tanksley v. Dodge, 181 F.2d 925 (5th Cir. 1950).

ATTORNEY GENERAL OPINIONS

A motor home, which is self-propelled, is a motor vehicle as defined by Section 27-19-3(3) and it is also considered a private carrier of passengers as defined in Section 27-19-3(22). Thus, motor homes would be subject to the additional two percent (2%) tax imposed by Section 27-65-17(2). Pace, June 15, 1995, A.G. Op. #95-0222.

RESEARCH REFERENCES

ALR. What carriers are within statutory definition of common carriers by motor vehicle. 161 A.L.R. 417.

Aeroplane as within terms "vehicle," "motor vehicle," etc. 165 A.L.R. 916.

Applicability of motor vehicle registration laws to corporation domiciled in state but having branch trucking bases in other states. 16 A.L.R.2d 1414.

Am Jur. 7 Am. Jur. 2d, Automobiles and Highway Traffic §§ 57 et seq., 71.

CJS. 60 C.J.S., Motor Vehicles § 181; 84 C.J.S., Taxation §§ 80, 116.

§ 27-19-5. Tax on private carriers of passengers, etc.

There is hereby levied the following annual highway privilege tax on operators of private carriers of passengers as reasonable compensation for the use of the highways of this state:

(a) On the owner or operator of each private carrier of passengers	$15.00
(b) On each motorcycle, per annum	8.00

SOURCES: Codes, 1942, § 9352-03; Laws, 1938, chs. 119, 148; Laws, 1940, ch. 165; Laws, 1946, ch. 266, § 3; Laws, 1960, ch. 417, § 1; Laws, 1982, ch. 427, § 1, eff from and after July 1, 1982.

Editor's Note — Laws of 1982, ch. 427, § 18, effective July 1, 1982, provides as follows:

"SECTION 18. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of the highway privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Cross References — Enforcement of tax, see § 27-19-127.

Motor vehicle ad valorem taxes, see § 27-51-1 et seq.

Mobile home ad valorem taxes, see § 27-53-1 et seq.

Permit and privilege tax for motor vehicles using liquefied compressed gas, see §§ 27-59-29 and 27-59-31.

JUDICIAL DECISIONS

I. UNDER CURRENT LAW.
1.-5. [Reserved for future use.]
II. UNDER FORMER LAW.
6. Validity.
7. Construction and application.

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. Validity.

Classification of motor vehicles according to carrying capacity or on mileage basis or putting of passenger vehicles and freight vehicles into separate classes for taxation purposes is not arbitrary or violative of equal protection clause of federal constitution. State ex rel. Rice v. Evans-Terry Co., 173 Miss. 526, 159 So. 658 (1935), aff'd, 296 U.S. 538, 56 S. Ct. 126, 80 L. Ed. 383 (1935), reh'g denied, 296 U.S. 663, 56 S. Ct. 177, 80 L. Ed. 473 (1936).

Statute imposing privilege tax on motor vehicles used partially on streets of "municipalities," which are governmental units of the state, held not to deny equal protection, though no part of tax is returned to municipalities. State ex rel. Rice v. Evans-Terry Co., 173 Miss. 526, 159 So. 658 (1935), aff'd, 296 U.S. 538, 56 S. Ct. 126, 80 L. Ed. 383 (1935), reh'g denied, 296 U.S. 663, 56 S. Ct. 177, 80 L. Ed. 473 (1936).

Statute imposing mileage tax in addition to flat tag tax on motor vehicles traveling more than 6,000 miles upon public highways, except trucks of less than 2½ tons, passenger automobiles, taxicabs, motor vehicles used solely to transport schoolteachers and children, forest and dairy products, material for road purposes, and motor vehicles used in lieu of street cars between municipalities or by hotels or United States or the state, held not to deny equal protection. State ex rel. Rice v. Evans-Terry Co., 173 Miss. 526, 159 So. 658 (1935), aff'd, 296 U.S. 538, 56 S. Ct. 126, 80 L. Ed. 383 (1935), reh'g denied, 296 U.S. 663, 56 S. Ct. 177, 80 L. Ed. 473 (1936).

Unconstitutionality of provision permitting sheriff to seize and sell automobile for nonpayment of highway privilege tax without notice to owner held separable from, and did not affect validity of, remainder of the taxing statute. Holloway v. Jordan, 170 Miss. 99, 154 So. 340 (1934).

7. Construction and application.

The tax herein provided, although described as being for the use of the road, is nevertheless a tax and not a toll. Roberts v. Federal Land Bank, 189 Miss. 898, 196 So. 763 (1940).

The imposition of the tax hereunder is not an exercise of the police power of the state in the legal sense of the term "police power" as distinguished from the term "taxing power." Roberts v. Federal Land Bank, 189 Miss. 898, 196 So. 763 (1940).

Chancery courts have jurisdiction to enforce the lien on a motor vehicle for the payment of the privilege tax due thereon, though not specifically conferred by the statute. Alabama Hwy. Express Co. v. Hempstead, 188 Miss. 475, 195 So. 493 (1940).

Auditor held empowered to make regulations for ascertaining amount of tax due, but not to impose liability not imposed by the statute as a whole. Craig v. Mississippi Power & Light Co., 182 Miss. 299, 180 So. 604 (1938).

Where constitutionality of statute imposing mileage tax in addition to flat tag tax on motor vehicles, under certain conditions, was upheld, agreement made by motor vehicle owners who were members of association not to pay tax and to resist suits filed by state was an unlawful agreement and a conspiracy, and different owners could therefore be joined in one suit, since Act was valid from time of its approval. State ex rel. Rice v. Hasson Grocery Co., 177 Miss. 204, 170 So. 234, 107 A.L.R. 663 (1936).

State held not precluded from maintaining suit against motor vehicle owners to enjoin conspiracy not to pay motor vehicle mileage tax and make reports as required by statute imposing mileage tax in addition to flat tag tax on motor vehicles under certain conditions, on ground that state was not damaged, where state was hindered in collection of funds and penalty imposed for failure to pay, and was put to trouble and expense of filing suit, and by conspiracy of defendants others were encouraged not to pay such tax. State ex rel. Rice v. Hasson Grocery Co., 177 Miss. 204, 170 So. 234, 107 A.L.R. 663 (1936).

Violation of law providing privilege taxes on motor vehicles not municipal misdemeanor. City of Hattiesburg v. James, 134 Miss. 671, 99 So. 133 (1924).

ATTORNEY GENERAL OPINIONS

Annual highway privilege tax is levied through Miss. Code Section 27-19-5 "on operators of private carriers of passengers as reasonable compensation for use of highways of this state"; it does not matter that vehicle is owned by nonresident; it is sufficient that vehicle is being operated on highways of this state. Odorn, Apr. 14, 1993, A.G. Op. #93-0218.

RESEARCH REFERENCES

Am Jur. 7 Am. Jur. 2d, Automobiles and Highway Traffic §§ 71, 81, 82.

CJS. 13 C.J.S., Carriers § 334-347; 60 C.J.S., Motor Vehicles § 86 et seq.

Lawyers' Edition. State tax or fee imposed for motor carrier's use of highways as violating commerce clause (Article 1, § 8, clause 3) of Federal Constitution — Supreme Court cases. 97 L. Ed. 2d 843.

§ 27-19-7. Repealed.

Repealed by Laws, 1992, ch. 497 § 19 eff November 1, 1992.

[Codes, 1942, § 9352-04; Laws, 1938, chs. 119, 148; Laws, 1940, ch. 165; Laws, 1946, ch. 266 § 4; Laws, 1984, ch. 508, § 1; Laws, 1987, ch. 393]

Editor's Note — Laws of 1984, ch. 508, § 12, effective July 1, 1984, provides as follows:

"SECTION 12. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws; being Section 27-19-1 et seq., Mississippi Code of 1972, and the Motor Vehicle Ad Valorem Tax Law of 1958, prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Former § 27-19-7 related to highway privilege taxes and certification and permit requirements placed on common carriers.

§ 27-19-9. Tax on hearses, church and school buses, and taxicabs.

On each operator there is hereby levied an annual highway privilege tax for each of the following motor vehicles as follows:

(a) On each hearse and on each ambulance, per annum $25.00

(b) On each church-owned bus, per annum 10.00

(c) On each school bus used exclusively as such, excluding school buses owned by a school district in the state, per annum 10.00

Provided, however, that any motor vehicle used otherwise, and on which there has been paid the privilege tax at a higher rate as provided in this article, may also be used as a school bus without the further payment of a road and bridge tax, and provided further, that in the event a person pays a flat privilege tax of Ten Dollars ($10.00), as levied in this subparagraph (c), and later desires to use his school bus for other purposes, and purchases a privilege tag for same as provided in this article, he shall be given credit on his new privilege tag purchased for the unearned part of the privilege tax paid.

(d) On each taxicab, per annum 35.00

SOURCES: Codes, 1942, § 9352-05; Laws, 1938, chs. 119, 148; Laws, 1940, ch. 165; Laws, 1946, ch. 266, § 5; Laws, 1948, ch. 271 § 2; Laws, 1950, ch. 474, § 2; Laws, 1954, chs. 333, §§ 1, 370; Laws, 1982, ch. 427, § 2; Laws, 1984, ch. 508, § 2; Laws, 1990, ch. 494, § 2; Laws, 1992, ch. 497, § 2, eff from and after November 1, 1992.

Editor's Note — Laws of 1982, ch. 427, § 18, effective July 1, 1982, provides as follows:

"SECTION 18. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of the highway privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1984, ch. 508, § 12, effective July 1, 1984, provides as follows:

"SECTION 12. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws; being Section 27-19-1 et seq., Mississippi Code of 1972, and the Motor Vehicle Ad Valorem Tax Law of 1958, prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1990, ch. 494, § 5, effective October 1, 1990, provides as follows:

"SECTION 5. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., Mississippi Code of 1972, and the Motor Vehicle Ad Valorem Tax Law of 1958, before the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of such laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Cross References — Local privilege taxes on automobiles for hire or rent, see § 27-17-35.

Enforcement of tax, see § 27-19-127.

RESEARCH REFERENCES

Am Jur. 7 Am. Jur. 2d, Automobiles and Highway Traffic §§ 71, 57 et seq.

CJS. 60 C.J.S., Motor Vehicles § 86 et seq.

§ 27-19-11. Tax on carriers of property and on buses.

On each carrier of property, for each motor vehicle, truck-tractor or road tractor, and on each bus, there is hereby levied an annual highway privilege tax in accordance with the following schedule, except that the gross vehicle weight of buses shall be the gross weight of the vehicle plus one hundred fifty (150) pounds per each regular seat.

RATE OF TAX

GROSS WEIGHT OF VEHICLE NOT TO EXCEED IN POUNDS	COMMON AND CONTRACT CARRIERS OF PROPERTY	PRIVATE COMMERCIAL AND NONCOMMERCIAL CARRIERS OF PROPERTY	PRIVATE CARRIERS OF PROPERTY
0000-6000	$7.20	$7.20	$7.20
6001-10000	33.60	25.20	16.80
10001-16000	78.40	70.70	39.20
16001-20000	156.00	129.00	78.00
20001-26000	228.00	192.00	114.00
26001-30000	300.00	247.00	150.00
30001-36000	384.00	318.00	192.00
36001-40000	456.00	378.00	228.00
40001-42000	504.00	420.00	264.00
42001-44000	528.00	444.00	276.00
44001-46000	552.00	456.00	282.00
46001-48000	588.00	492.00	300.00
48001-50000	612.00	507.00	312.00
50001-52000	660.00	540.00	336.00
52001-54000	684.00	564.00	348.00
54001-56000	708.00	588.00	360.00
56001-58000	756.00	624.00	384.00
58001-60000	780.00	642.00	396.00
60001-62000	828.00	828.00	420.00
62001-64000	852.00	852.00	432.00
64001-66000	900.00	900.00	482.00
66001-68000	936.00	936.00	504.00

GROSS WEIGHT OF VEHICLE NOT TO EXCEED IN POUNDS	COMMON AND CONTRACT CARRIERS OF PROPERTY	PRIVATE COMMERCIAL AND NONCOMMERCIAL CARRIERS OF PROPERTY	PRIVATE CARRIERS OF PROPERTY
68001-70000	972.00	972.00	516.00
70001-72000	996.00	996.00	528.00
72001-74000	1,128.00	1,128.00	576.00
74001-76000	1,248.00	1,248.00	612.00
76001-78000	1,380.00	1,380.00	720.00
78001-80000	1,512.00	1,512.00	864.00

In addition to the above levied annual highway privilege tax on vehicles with a gross weight exceeding ten thousand (10,000) pounds, there is levied and shall be collected an additional privilege tax in the amount of One Thousand Three Hundred Fifty Dollars ($1,350.00) for each current or later year model vehicle based upon a licensed weight of eighty thousand (80,000) pounds. This additional privilege tax shall be reduced by the amount of One Hundred Seventy-five Dollars ($175.00) for each year of age to a minimum of Fifty Dollars ($50.00) and further reduced by the ratio of licensed weight to the maximum weight of eighty thousand (80,000) pounds. During the first year only, the privilege tax monies collected under the provisions of this paragraph shall be distributed to the various counties of the state on the basis of the ratio of the last year of annual ad valorem taxes collected by such counties on such vehicles to the total ad valorem taxes collected by all counties on such vehicles in the same year. In all subsequent years, the distribution to the counties shall be made on the basis of the ratio of the number of motor vehicles registered in excess of ten thousand (10,000) pounds, in each taxing district in each county, to the total number of such vehicles registered statewide. The counties shall then distribute these proceeds as they would if these collections were ad valorem taxes.

From the privilege tax monies collected under this section, Three Million Seven Hundred Thirty-two Thousand Four Hundred Three Dollars and Eleven Cents ($3,732,403.11) shall be earmarked and set aside to be apportioned and paid to the counties of the state in the manner provided by Section 27-19-159, Mississippi Code of 1972. Any excess privilege tax monies collected under this section shall be deposited into the State Highway Fund for the construction, maintenance and reconstruction of highways and roads of the State of Mississippi or the payment of interest and principal on bonds authorized by the 1972 Regular Session of the Legislature for construction and reconstruction of highways.

No privilege license shall be issued for any period of time for less than One Dollar ($1.00).

The annual highway privilege tax imposed on operators engaged exclusively in the transportation of household goods shall be the same as the tax imposed upon private commercial carriers by this section. In determining the amount of privilege taxes due under the provisions of this section, there shall be allowed a maximum tolerance of five hundred (500) pounds on all classes of carriers except carriers of liquefied compressed gases and in the case of carriers of liquefied compressed gases there shall be allowed a maximum tolerance of two thousand (2,000) pounds.

Any owner or operator who operates a motor vehicle on the public highways, with a license tag attached to it which was issued for another or different vehicle, shall be liable for the privilege tax on said vehicle for twelve (12) months plus a penalty thereon of twenty-five percent (25%).

Carriers of property duly registered and licensed in another state and being used to transport farm harvesting machinery or equipment to and from a particular county in this state may, upon adoption of a resolution by the board of supervisors of the county where such machinery or equipment is being exclusively used in harvesting farm crops within the county, be exempt from the taxes herein levied when the resolution is filed with the State Tax Commission. However, the exemption shall not exceed a period of forty (40) days for any annual period without a second resolution of approval by the board of supervisors who shall have the authority to extend the exemption not to exceed an additional period of twenty (20) days during any annual period.

A private commercial carrier of property hauling interstate may purchase a common and contract carrier of property license plate at the prescribed fee to allow the carrier to lease on a one-way basis per trip without qualifying with the Public Service Commission.

SOURCES: Codes, 1942, § 9352-06; Laws, 1938, chs. 119, 148; Laws, 1940, ch. 165; Laws, 1946, ch. 266, §§ 6-8; Laws, 1948, ch. 271, § 3; Laws, 1954, ch. 336, § 1; Laws, 1958, ch. 496; Laws, 1960, ch. 421; Laws, 1962, ch. 531; Laws, 1963, 1st Ex Sess ch. 23; Laws, 1966, ch. 574, § 1; Laws, 1972, ch. 486, § 2; Laws, 1973, ch. 495, § 2; Laws, 1974, ch. 575; Laws, 1979, ch. 386; Laws, 1981, ch. 309, § 2, ch. 366, § 1; Laws, 1983, ch. 460; Laws, 1984, ch. 382; Laws, 1987, ch. 322, § 21; Laws, 1992, ch. 497, § 3; Laws, 1993, ch. 496, § 1; Laws, 2001, ch. 596, § 2; Laws, 2004, ch. 354, § 1; Laws, 2004, ch. 506, § 2, eff from and after July 1, 2004.

Joint Legislative Committee Note — Section 1 of ch. 354 Laws of 2004, effective from and after July 1, 2004 (approved April 20, 2004), amended this section. Section 2 of ch. 506, Laws of 2004, effective from and after July 1, 2004 (approved May 04, 2004), also amended this section. As set out above, this section reflects the language of Section 2 of ch. 506, Laws of 2004, pursuant to Section 1-3-79 which provides that whenever the same section of law is amended by different bills during the same legislative session, and the effective dates of the amendments are the same, the amendment with the latest approval date shall supersede all other amendments to the same section approved on an earlier date.

Editor's Note — Section 27-3-4 provides that the terms "'Mississippi State Tax Commission,' 'State Tax Commission,' 'Tax Commission' and 'commission' appearing in the laws of this state in connection with the performance of the duties and functions by the Mississippi State Tax Commission, the State Tax Commission or Tax Commission shall mean the Department of Revenue."

Laws of 1987, ch. 322, § 32, effective July 1, 1987, provides as follows:

"SECTION 32. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the tax laws amended by this act prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of such tax laws as amended by this act are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and execution of any warrant under such laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1993, ch. 496, § 2, effective July 1, 1993, provides as follows:

"SECTION 2. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the tax laws amended by this act prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of such tax laws as amended by this act are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and execution of any warrant under such laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Cross References — Power of board of supervisors of any county concerning cleaning private property, see § 19-5-105.

Use of provisions of this section to determine amount of tax due from carriers of property, see § 27-19-67.

Enforcement of tax, see § 27-19-127.

JUDICIAL DECISIONS

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.
7. Enforcement of tax.
8. Remedies of taxpayer.

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.

This section [Code 1942, § 9354] and Code 1942, § 9362, when read together, give a nonresident commercial contract carrier the option either to purchase an annual privilege license tag for transporting loads in excess of 9 tons, and not more than 10 tons, over the highways of the state, at a tax of $792, and more where a heavier load is allowed, or to obtain a trip permit for each such load that it may desire to transport, whether at one trip during the year or the trips at infrequent intervals, and such contract carrier also has the option, under Code 1942, § 9362, if it elects to purchase trip permits, to procure the same either by application to the commissioner by mail or by proceeding to the first sheriff or such other person as the commissioner may designate, next in line of travel, after entering the state, and there secure the trip permit on forms prepared and supplied by the commissioner, by then paying to such agent the tax for the privilege extended. Mercury Motor Transp. v. State ex rel. Motor Vehicle Comm'r, 197 Miss. 387, 21 So. 2d 25 (1945).

7. Enforcement of tax.

Complaint alleging that nonresident motor carrier, not having elected to pay the annual privilege tax on motor vehicle unit, had gone upon the public highways of the state with that motor vehicle without first obtaining a temporary trip permit and without having at once proceeded to the first sheriff or other person designated by the commissioner as next in line of travel and secured such a permit, and that the carrier had on several previous occasions operated motor vehicles, including the aforementioned one, over the highways of the state without obtaining a temporary trip permit, sufficiently stated a prima facie case for the recovery of taxes and penalties under Code 1942, § 9367, including those imposed for a "second offense," as against a general demurrer. State ex rel. Rice v. English, 21 So. 2d 811 (Miss. 1945).

Where defendant obtained a temporary permit to transport a load of two tons, when in fact he was transporting a load of fourteen tons when apprehended, defendant was in same position it would have been in if it had obtained no permit at all, and the court below did not err in imposing the annual tax required for a ten ton truck plus 25 percent thereof. Alabama Hwy. Express Co. v. Hempstead, 188 Miss. 475, 195 So. 493 (1940).

Highway patrolman properly seized and impounded truck, which was being used to haul load exceeding that allowed by privilege tax paid by truck owner, pending necessary proceedings to enforce payment of additional license tax. Price v. Haney, 176 Miss. 471, 169 So. 832 (1936).

Evidence that truck which was used to haul load exceeding that allowed by privilege tax paid by truck owner was seized and impounded by highway patrolman pending proceedings to enforce payment of additional license tax held not to show that state auditor intended to hold truck indefinitely without instituting required legal proceedings, where truck driver brought replevin two days later preventing auditor from instituting legal proceedings. Price v. Haney, 176 Miss. 471, 169 So. 832 (1936).

8. Remedies of taxpayer.

Injunction should have been denied truck driver seeking to enjoin state highway patrolman, deputy sheriff, and state auditor from interfering with his truck in attempting to collect additional license tax, since truck driver might have had a plain, adequate remedy at law in legal proceedings which auditor would have begun against him had auditor not been prevented by replevin suit brought by truck driver. Price v. Haney, 176 Miss. 471, 169 So. 832 (1936).

Evidence that highway patrolman seized and impounded truck for two days which was used to haul load exceeding that allowed by privilege tax paid by truck owner pending necessary proceedings to enforce payment of additional license tax held not to entitle truck driver to damages in suit by him for injunction. Price v. Haney, 176 Miss. 471, 169 So. 832 (1936).

ATTORNEY GENERAL OPINIONS

The monies received under Section 27-19-11 should be coded for bookkeeping purposes as a privilege tax as directed by the Audit Department. Humphrey, January 4, 1996, A.G. Op. #95-0857.

Additional privilege tax monies are received by the state and are thereafter allocated to counties on the basis of a ratio based upon the numbers of vehicles upon which the additional privilege tax is imposed, and not upon the basis of a ratio based upon the actual dollar amount of privilege taxes collected within and attributable to a particular county or district within a county. Petty, March 8, 1999, A.G. Op. #99-0080.

The second unnumbered paragraph in this section does not require a board of supervisors to pay to a school district any portion of the additional privilege tax imposed thereby in addition to and over and above the specific sums the school district has requested be raised by ad valorem tax effort pursuant to §§ 37-57-1 and 37-57-105; the board of supervisors may appropriate a portion or all of such funds to the school district in its discretion and may choose to appropriate these funds among the various taxing districts of the county on a pro rata basis. Petty, March 8, 1999, A.G. Op. #99-0080.

Additional privilege taxes collected pursuant to Section 27-19-11 must be distributed to the counties and utilized by county boards of supervisors pursuant to Section 27-19-159, and a school district is not entitled to a portion of the Motor Vehicle Privilege Tax imposed by state law upon property carriers and buses. Foxworth, Oct. 20, 2000, A.G. Op. #2000-0623.

The provision of this section that "[t]he counties should then distribute these proceeds as they would if these collections were ad valorem taxes" means that although counties are not required to distribute the proceeds, the legislature strongly suggests that such be done. Lee, Oct. 20, 2003, A.G. Op. 03-0483.

RESEARCH REFERENCES

ALR. State taxation of motor carriers as affected by commerce clause. 17 A.L.R.2d 421.

Am Jur. 7 Am. Jur. 2d, Automobiles and Highway Traffic §§ 58, 59.

CJS. 13 C.J.S., Carriers §§ 334, 345-347; 60 C.J.S., Motor Vehicles § 86 et seq.

Lawyers' Edition. State tax or fee imposed for motor carrier's use of highways as violating commerce clause (Article 1, § 8, clause 3) of Federal Constitution — Supreme Court cases. 97 L. Ed. 2d 843.

§ 27-19-13. Repealed.

Repealed by Laws 1982, ch. 427, § 17, eff from and after July 1, 1982. [Codes, 1942, § 9352-06.5; Laws, 1958, ch. 487]

Editor's Note — Former § 27-19-13 related to a special tax on trucks transporting perishable commodities of foreign import.

§ 27-19-15. Special tax on excess weight motor vehicles carrying property.

(1) In addition to the privilege license tax otherwise levied for the operation of motor vehicles, there is hereby levied on each carrier of property for each motor vehicle, truck tractor or road tractor operated pursuant to the provisions of Section 63-5-47, Mississippi Code of 1972, an annual highway privilege tax of Eight Dollars and Fifty Cents ($8.50) per one thousand (1,000) pounds, or fractional part thereof, in excess of the maximum gross weight on which an annual highway privilege tax has been otherwise paid for said vehicle, said tax to be paid to the Mississippi Department of Transportation.

(2) Each and every vehicle subject to the tax levied hereby shall be issued a special permit by the Mississippi Department of Transportation, which permit, or a certified copy thereof, shall be carried by the operator of any such vehicle at all times.

SOURCES: Codes, 1942, § 9352-06.7; Laws, 1960, ch. 410, §§ 1, 2; Laws, 2001, ch. 596, § 3, eff from and after July 1, 2001.

Cross References — Excess weight permits, see § 27-19-81.

§ 27-19-17. Trailers.

(1) In all cases where a trailer or semitrailer is used for the transportation of property, either as a common carrier, contract carrier, private commercial carrier, private carrier, or otherwise, and is operated in conjunction with, and is drawn by a tractor, or other motor vehicle, the tax upon such motor vehicle, truck tractor or road tractor shall be calculated and levied on the maximum

gross weight of such vehicle, and the tax to be levied upon the operator thereof upon each motor vehicle, truck tractor or road tractor drawing a semitrailer or trailer shall be computed in accordance with the foregoing schedules in the proper classification. In such cases, however, the gross weight of the trailer or semitrailer shall be combined with the gross weight of the truck tractor, road tractor or other motor vehicle, and the total gross weight of both vehicles counted as one (1) unit shall be used in determining the tax to be paid under this article. Provided, however, that no tax shall be levied upon any trailer or any farm tractor using the highways solely in hauling or transporting farm products of the soil from the farm to the gin or market, or transporting fertilizer or feed to the farm, where the gross weight does not exceed eight thousand (8,000) pounds, and where the title to such products is still in the producer thereof.

(2) On each trailer, semitrailer, house trailer, house semitrailer, travel trailer, rental trailer or rental semitrailer used with or drawn by any motor vehicle upon the highways of this state there is hereby levied an annual highway privilege tax of Ten Dollars ($10.00). The highway privilege tax levied in this subsection shall not apply to trailers or semitrailers subject to the tax levied in Section 27-19-18.

(3) Before issuing a license for any trailer or semitrailer, the owner thereof shall furnish the commission a serial number for such trailer or semitrailer, and if the same does not bear a serial number, then the commission shall assign to the owner a serial number, to be placed on such trailer or semitrailer. Said serial number shall be stamped or printed on such trailer or semitrailer at some convenient and accessible location and shall be used in making application for and issuing the privilege license for such trailer or semitrailer.

(4) No tax shall be imposed on the wagons or trailers, or the tractors drawing same, of circuses, carnivals, fairs and other shows using municipal streets or public highways, when such wagons or trailers are shipped into the State of Mississippi by railroad, and use such streets and highways only in transporting such trailers, or wagons from the railroad to be placed where such circus, carnival, fair or other show is to be held or staged, and in returning such trailers and wagons from such place to the railroad for reloading.

SOURCES: Codes, 1942, § 9352-09; Laws, 1938, chs. 119, 148; Laws, 1940, ch. 165; Laws, 1946, ch. 266, § 9; Laws, 1948, ch. 271, § 4; Laws, 1956, ch. 382, § 1; Laws, 1977, ch. 399; Laws, 1982, ch. 427, § 3; Laws, 1992, ch. 497, § 4; Laws, 2000, ch. 324, § 2, eff from and after July 1, 2000.

Editor's Note — Laws of 1982, ch. 427, § 18, effective July 1, 1982, provides as follows:

"SECTION 18. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of the highway privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Cross References — License tags or plates and renewal license decals — trailers and semitrailers, see § 27-19-33.

Highway regulation of trailers, see § 63-5-25.

RESEARCH REFERENCES

Lawyers' Edition. State tax or fee imposed for motor carrier's use of highways as violating commerce clause (Article 1, § 8, clause 3) of Federal Constitution — Supreme Court cases. 97 L. Ed. 2d 843.

§ 27-19-18. Trailers; highway privilege tax upon operation of trailers and semitrailers traveling in interstate commerce.

(1) There is hereby levied, in lieu of any other taxes and fees levied under this chapter, a highway privilege tax in the amount of Sixty-five Dollars ($65.00) upon the operation of each trailer and semitrailer that travels in interstate commerce.

(2) Applications for license tags issued to trailers and semitrailers upon which the tax is levied in subsection (1) of this section shall be made upon a form prescribed by the commission.

(3) Upon payment of the tax levied in subsection (1) of this section and receipt of the application provided for in subsection (2) of this section, the commission may issue to the owner a license tag for such trailer or semitrailer. The tag shall be valid for the duration of the owner's interest in the trailer or semitrailer and shall not be required to be renewed. Such tag shall bear the inscription "Trailer" and shall bear no date.

(4) The owners of all such trailers shall attach such tags in a conspicuous position on the rear of each trailer under the rear light so that it will be visible at night at a distance of sixty (60) feet.

(5) In the event of a transfer of the title of such a trailer or semitrailer, the license tag shall be surrendered to the commission and no credit shall be allowed upon surrender. The tag may not be transferred between trailers or semitrailers.

SOURCES: Laws, 2000, ch. 324, § 1, eff from and after July 1, 2000.

Editor's Note — Laws of 2000, ch. 324, § 6, effective July 1, 2000, provides:

"SECTION 6. Section 1 of this act shall be codified in Chapter 19, Title 27, Mississippi Code of 1972."

Cross References — License tags or plates and renewal license decals — trailers and semitrailers, see § 27-19-33.

§ 27-19-19. Trailers; collection of tax and issuance of license tags and decals by county tax collectors.

The privilege tax on trailers or semitrailers, to be used with and drawn by private carriers of passengers, on house trailers and on rental trailers shall be collected, and the license tags and decals issued therefor, by the tax collectors of the various counties of the state; provided, however, that decals shall not be required to be issued by the tax collectors for rental trailers.

SOURCES: Codes, 1942, § 9352-09.5; Laws, 1956, ch. 382, § 2; Laws, 1968, ch. 361, § 15; Laws, 1976, ch. 361, § 1, eff from and after November 1, 1976.

§§ 27-19-21 through 27-19-23. Repealed.

Repealed by Laws 1992, ch. 497, § 20, eff from and after November 1, 1992.

§ 27-19-21. [Codes, 1942, § 9352-10; Laws, 1938, chs. 119, 148; Laws, 1940, ch. 165; Laws, 1946, ch. 266, § 10; Laws, 1948, ch. 271, § 5]

§ 27-19-23. [Codes, 1942, § 9352-11; Laws, 1938, chs. 119, 148; Laws, 1940, ch. 165; Laws, 1946, ch. 266, § 11]

Editor's Note — Former § 27-19-21 authorized the use of a truck tag on trailers or semi-trailers in certain instances for carriers of petroleum or other liquid or gaseous products.

Former § 27-19-23 provided for increased tax rates for vehicles using solid rubber, as opposed to pneumatic, tires.

§ 27-19-25. Imposition of tax by municipalities and other political subdivisions.

No municipality, levee district, county, drainage district or other political subdivision shall impose a privilege tax or registration fee upon any motor vehicle, as defined in this article. Nothing in this section shall be construed to prohibit municipal law enforcement officers from enforcing provisions relating to the operation of a motor vehicle in violation of this article.

SOURCES: Codes, 1942, § 9352-12; Laws, 1938, chs. 119, 148; Laws, 1940, ch. 165; Laws, 1946, ch. 266, § 12; Laws, 1952, ch. 352, § 1; Laws, 1956, ch. 383, § 1; Laws, 1983, ch. 492, § 1; Laws, 1992, ch. 497, § 5, eff from and after November 1, 1992.

Cross References — Privilege tax on motor vehicle drivers in sea wall counties, see § 65-33-43.

§ 27-19-27. Applicability of tax to motor vehicles owned by United States, the state and political subdivisions.

No privilege tax shall be imposed upon any motor vehicle owned by the United States government or any agency or instrumentality thereof, or owned by the State of Mississippi or any county or municipality of the state or any agency or instrumentality thereof, or upon any motor vehicle owned by any school district in the state, any motor vehicle owned by any fire protection district incorporated in accordance with Sections 19-5-151 through 19-5-207 or any motor vehicle owned by any levee district or drainage district. The exception herein granted to vehicles owned by the United States government or any agency or instrumentality thereof, or owned by the State of Mississippi or any county or municipality of the state or any agency or instrumentality thereof, or to any motor vehicle owned by any school district in the state, any motor vehicle owned by any fire protection district incorporated in accordance with Sections 19-5-151 through 19-5-207, or any motor vehicle owned by any levee district or drainage district shall not apply to vehicles owned by any officer or employee thereof, but shall be applicable only to those motor vehicles actually owned by the United States government or one of its instrumentalities or agencies, or owned by the State of Mississippi or any county or municipality of the state or one of its instrumentalities or agencies, or to any motor vehicle owned by any school district in the state, any motor vehicle owned by any fire protection district incorporated pursuant to Sections 19-5-151 through 19-5-207 or any motor vehicle owned by any levee district or drainage district.

Each vehicle owned by the State of Mississippi, any county or any municipality or any agency or instrumentality thereof, and each motor vehicle owned by any school district in the state, each motor vehicle owned by any fire protection district incorporated pursuant to the provisions of Sections 19-5-151 through 19-5-207, and each motor vehicle owned by any levee district or drainage district shall be registered with the State Tax Commission, which shall issue a license tag for the vehicle. The license tag issued will be valid for as long as the vehicle is in service and in the inventory of the state agency, county or municipality or any agency or instrumentality thereof, school district, fire protection district, levee district or drainage district which registered the vehicle. Each motor vehicle owned by the State of Mississippi, any county or any municipality or any agency or instrumentality thereof, school district, fire protection district, levee district or drainage district shall comply with the marking requirements as set forth in Sections 25-1-87 and 27-19-59.

Exemption of motor vehicles owned by a county or municipality or any agency or instrumentality thereof, from motor vehicle privilege taxes does not waive payment of the registration fee imposed in Section 27-19-43.

The exemption granted in this section shall be evidenced by special license plates of a design to be selected by the Chairman of the State Tax Commission, which design shall include as one of the features in large, easily legible letters the words “TAX-EXEMPT”. Each motor vehicle subject to the provisions of this section which is owned or leased by the United States government or any agency or instrumentality thereof, or owned by the State of Mississippi, or any county or municipality of the state or any agency or instrumentality thereof, or any school district, fire protection district, or any levee district or drainage district shall display such special license tag, except for (a) vehicles used for undercover law enforcement work where such identifying tags would hinder official investigations, and (b) up to four (4) passenger automobiles owned or leased by economic development districts or economic development authorities. Such undercover and economic development district/authority vehicles shall be issued regular license tags.

SOURCES: Codes, 1942, § 9352-12; Laws, 1938, chs. 119, 148; Laws, 1940, ch. 165; Laws, 1946, ch. 266, § 12; Laws, 1952, ch. 352, § 1; Laws, 1956, ch. 383, § 1; Laws, 1976, ch. 361, § 2; Laws, 1981, ch. 524, § 2; Laws, 1983, ch. 451; Laws, 1986, ch. 420, § 2; Laws, 1990, ch. 494, § 1; Laws, 1994, ch. 465, § 1; Laws, 1994, ch. 608, § 2; Laws, 1996, ch. 480, § 2, eff from and after July 1, 1996.

Editor's Note — Laws of 1986, ch. 420, § 7, effective July 1, 1986, provides as follows:

"SECTION 7. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1990, ch. 494, § 5, effective October 1, 1990, provides as follows:

"SECTION 5. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., Mississippi Code of 1972, and the Motor Vehicle Ad Valorem Tax Law of 1958, before the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of such laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1994, ch. 465, § 7, effective March 22, 1994, provides as follows:

"SECTION 7. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the tax laws amended by this act before the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of such tax laws as amended by this act are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and execution of any warrant under such laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1996, ch. 480, § 4, effective July 1, 1996, provides as follows:

"SECTION 4. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the motor vehicle privilege and ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the motor vehicle privilege and ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

Section 27-3-4 provides that the terms "'Mississippi State Tax Commission,' 'State Tax Commission,' 'Tax Commission' and 'commission' appearing in the laws of this state in connection with the performance of the duties and functions by the Mississippi State

Tax Commission, the State Tax Commission or Tax Commission shall mean the Department of Revenue."

Cross References — Tagging county motor vehicles, see § 19-7-9.

Distinctive plates or tags for vehicles owned by the state military department, see § 27-19-51.

JUDICIAL DECISIONS

I. UNDER CURRENT LAW.
1.-5. [Reserved for future use.]
II. UNDER FORMER LAW.
6. In general.

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.

The Federal Land Bank of New Orleans is an instrumentality of the federal government engaged in a governmental function in the use of its automobiles in carrying on its business, and is not, therefore, subject to the tax hereunder. Roberts v. Federal Land Bank, 189 Miss. 898, 196 So. 763 (1940).

ATTORNEY GENERAL OPINIONS

An economic development district, not being an economic development authority, is subject to the purchase laws of the State of Mississippi; trustees of a development district control funds collected for support of the district and may upon a majority vote approve properly submitted bills for payment; funds must be placed in the county depository at which the development district may have its own separate account; and there is no authority for a development district to provide meals for its appointed trustees at their meetings. Munn, January 9, 1998, A.G. Op. #97-0816.

Vehicles owned by the Federal land bank are exempt from vehicle privilege taxes. Belk, Jan. 6, 2005, A.G. Op. 05-0608.

RESEARCH REFERENCES

Am Jur. 7 Am. Jur. 2d, Automobiles and Highway Traffic §§ 62-68.

CJS. 60 C.J.S., Motor Vehicles § 71.

§ 27-19-29. Vehicles used in road building and vehicles used for transporting water well drilling outfits.

No tax shall be levied under the provisions of this article upon any tractor, road roller or road machinery used solely and exclusively in road building or other highway construction or maintenance work or upon vehicles permanently equipped with and used exclusively for transporting water well drilling outfits, all of which vehicles are not used upon the highways of this state for the transportation of persons or property.

SOURCES: Codes, 1942, § 9352-13; Laws, 1946, ch. 266, § 13; Laws, 1980, ch. 464, eff from and after July 1, 1980.

§ 27-19-30. No license tag required for certain vehicles used in preparing and loading chemicals for aerial application to crops.

No privilege tax or registration fee shall be imposed upon, and no license tag shall be required or issued for, any vehicle that is (a) designed or adapted to be used exclusively in the preparation and loading of chemicals or other material for aerial agricultural application to crops; and (b) only incidentally used on public roadways in this state.

SOURCES: Laws, 2003, ch. 433, § 1, eff from and after July 1, 2003.

§ 27-19-31. License tags or plates and renewal license decals; issuance and duration; contents; fastening to vehicles; county designation on license tags; defaced tags and decals.

(1) The Department of Revenue is authorized and directed to establish and maintain a vehicle registration renewal system whereby the license tag attached upon a motor vehicle or trailer may be issued for five (5) years with the approval of the License Tag Commission, except for motor vehicles registered in excess of ten thousand (10,000) pounds gross vehicle weight, and motor vehicles in a fleet registered under Section 27-19-66 and trailers in a fleet registered under Section 27-19-66.1, apportioned vehicles, rental and commercial trailers and buses, which shall be issued for a period of time determined by the Department of Revenue. During each intervening year of the period for which license tags are issued, the Department of Revenue shall issue up to two (2) license decals, in lieu of the license tags, the month and year in which the license tag expires shall be specified on one (1) of the decals so issued. Motor vehicles in a corporate fleet registered under Section 27-19-66 and trailers in a fleet registered under Section 27-19-66.1, shall not be issued decals specifying the month and year of expiration.

Any series of tags may be cancelled by the commissioner with the approval of the License Tag Commission and a new series of tags issued.

(2) The license decals issued in lieu of the license tags shall indicate the month and the last two (2) figures of the year for which such license shall expire. The license decals shall be attached to the license tag of the motor vehicle or trailer, and when so attached shall be deemed to be the license tag for the ensuing registration year. The month and year decal shall be attached in an upright position in the lower right corner of the license tag. Decals specifying the month and year of expiration shall not be required to be attached to license tags on motor vehicles in a corporate fleet registered under Section 27-19-66 or trailers in a fleet registered under Section 27-19-66.1.

Except as otherwise provided in this paragraph, the registration year shall be a period of one (1) year commencing on the first day of the month following the month in which the vehicle was acquired. Beginning October 1, 1982, original registrations of motor vehicles, except motor vehicles registered in excess of ten thousand (10,000) pounds gross vehicle weight, apportioned vehicles and buses, may be made and shall be prorated for a period of from six (6) to eleven (11) months according to regulations established by the Department of Revenue to reduce a disproportionate number of registrations for a particular month. Beginning July 1, 1995, original registrations and renewal registrations of motor vehicles in corporate fleets registered under Section 27-19-66, shall be prorated according to regulations established by the Department of Revenue so as to cause the registration of such fleet motor vehicles to coincide with the anniversary month for corporate fleets established by the Department of Revenue. Beginning July 1, 2011, original registrations and renewal registrations of trailers in trailer fleets registered under Section 27-19-66.1 shall be prorated according to regulations established by the Department of Revenue so as to cause the registration of such trailers to coincide with the anniversary month for trailer fleets established by the Department of Revenue. Where a vehicle is registered for a period less than twelve (12) months, the anniversary month shall be the month of the expiration of the original license tag.

Beginning July 1, 1996, original registrations and renewal registrations of motor vehicles in individual fleets registered under Section 27-19-66 shall be prorated according to regulations established by the Department of Revenue so as to cause the registration of such fleet motor vehicles to coincide with the anniversary month for individual fleets established by the county tax collector. Where a vehicle is registered for a period less than twelve (12) months, the anniversary month shall be the month of the expiration of the original license tag.

The Department of Revenue, with the approval of the License Tag Commission, shall so specify the area or areas on the license tag where the license decals shall be attached. The number of the license tag shall be written across its face, and the number of the tag shall represent the registration number; and upon all the tags for private passenger vehicles the word "MISSISSIPPI" shall be written across the top of the tag in capital letters sufficiently large to be easily read, but upon all other tags such word may be abbreviated. The number of the license tag shall not exceed seven (7) letters, numbers or a combination of such letters and numbers. Also, on all tags sold and issued, an appropriate place will be provided thereon to place license decals indicating the expiration date of the tag. For the purposes of this section and Section 27-19-32, Mississippi Code of 1972, the term "decal," "decals" or "license decal" shall mean a tab, sticker or other similar device attached to a license tag which validates same for a stated period of time. One (1) license tag and up to two (2) license decals shall be furnished for all vehicles and shall be fastened immovably twelve (12) inches or more above the ground, at the rear of the vehicle under or over the rear light, with the number in upright position so that it will be plainly visible and legible at all times, and at night at a distance of sixty (60) feet. In the case of tractors or other motor vehicles drawing or pulling trailers, semitrailers or farm implements, the tag shall be fastened upon such vehicle twelve (12) inches or more above the ground, upon the front or back of such vehicle, with the number in an upright position. Such license plate, all characters and any legally affixed decals shall not be defaced, covered or obstructed from view by any object, decal, sticker, paint, marking or license plate bracket or holder. Any person who defaces, covers or obstructs any portion of a license tag with any sticker, decoration, paint, marking, license plate bracket or holder or any other thing or device, in such a manner that the characters and any legally affixed decals on the tag cannot be read, shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not more than Twenty-five Dollars ($25.00). However, it shall not be unlawful for the county name to be partially or completely obstructed from view by any object, decal, sticker or license plate bracket or holder. Unless the license tag with current decals is fastened to the vehicle as herein provided, the said vehicle shall be regarded as operating without a license tag, and the owner or operator shall be liable for the penalties herein provided.

In addition to the above requirements, license tags for private passenger vehicles shall have a county designation thereon referencing the name of the county in which such vehicle is registered.

Law enforcement officers of this state shall remove from a motor vehicle or trailer any license tag and/or decals which are so defaced that proper identification cannot be reasonably made. The officer shall issue to the driver of such vehicle a tag permit which shall be valid for a period of five (5) days. Each person receiving such tag permit shall purchase, within five (5) days from the date of the issuance of the permit, a new tag and/or decals for the fee set forth in Section 27-19-37, Mississippi Code of 1972, for a substitute tag.

Any person who has a license tag or decals on a vehicle which may be so defaced that proper identification cannot be reasonably made may remove such and purchase another license tag and/or decals for the same fee required for a substitute tag. If any license tag shall deteriorate due to age so that identification cannot be reasonably made, the owner may surrender such tag to the issuing authority and be issued a new tag and like decals at no cost.

(3) The Department of Revenue is authorized to promulgate appropriate rules and regulations to govern the use and display of license decals and to publish a summary thereof which shall be available to state officials and the public upon request.

SOURCES: Codes, 1930, § 5619; 1942, § 9352-15; Laws, 1926, ch. 120; Laws, 1928, ch. 230; Laws, 1938, ch. 148; Laws, 1940, ch. 166; Laws, 1946, ch. 266, § 15; Laws, 1950, ch. 479; Laws, 1956, ch 383, § 2; Laws, 1960, ch. 412; Laws, 1968, ch. 361, § 16; Laws, 1975, ch. 477, § 1; Laws, 1976, ch. 361, § 3; Laws, 1977, ch. 484, § 1; Laws, 1982, ch. 427, § 4; Laws, 1984, ch. 508, § 3; Laws, 1986, ch. 420, § 3; Laws, 1992, ch. 492, § 1; Laws, 1992, ch. 497, § 6; Laws, 1994, ch. 307, § 1; Laws, 1994, ch. 498, § 1; Laws, 1995, ch. 413, § 3; Laws, 1996, ch. 410, § 2; Laws, 2001, ch. 596, § 4; Laws, 2009, ch. 548, § 8; Laws, 2010, ch. 518, § 43; Laws, 2011, ch. 395, § 3; Laws, 2011, ch. 428, § 1, eff from and after July 1, 2011.

Joint Legislative Committee Note — Section 3 of ch. 395, Laws of 2011, effective from and after July 1, 2011 (approved March 11, 2011), amended this section. Section 1 of ch. 428, Laws of 2011, effective from and after July 1, 2011 (approved March 16, 2011) also amended this section. As set out above, this section reflects the language of both amendments pursuant to Section 1-1-109, which gives the Joint Legislative Committee on Compilation, Revision and Publication of Legislation authority to integrate amendments so that all versions of the same code section enacted within the same legislative session may become effective. The Joint Committee on Compilation, Revision and Publication of Legislation ratified the integration of these amendments as consistent with the legislative intent at the July 13, 2011, meeting of the Committee.

Editor's Note — Laws of 1982, ch. 427, § 18, as amended by section 12, Chapter 508, Laws, 1984, provides as follows:

"SECTION 18. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of the highway privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1986, ch. 420, § 7, effective July 1, 1986, provides as follows:

"SECTION 7. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1995, ch. 413, § 6, effective July 1, 1995, provides as follows:

"SECTION 6. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws; being Section 27-19-1 et seq., Mississippi Code of 1972, and the Motor Vehicle Ad Valorem Tax Law of 1958, prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Cross References — Personalized license tags, see § 27-19-48.

Special license plate decals for vehicles of physically handicapped persons, see § 27-19-56.

Distinctive tag or device for vehicles taxed on less than one year basis, see § 27-19-64.

Permit and privilege tax for motor vehicles using liquefied compressed gas, see § 27-59-31.

JUDICIAL DECISIONS

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.
7. Searches and seizures.

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.

For crime of driving vehicle with license tag belonging to another to have been committed in officer's presence, it must appear license tag belonged to another vehicle. Washington v. State, 167 Miss. 226, 145 So. 736 (1933).

7. Searches and seizures.

Officers who observed an automobile of defendant without a license tag on the rear end thereof as required by law, which constituted a misdemeanor, had authority to pursue defendant for the purpose of arresting him, and intoxicating liquor which was found in defendant's possession while officers were in pursuit was not illegally obtained. Brown v. State, 179 Miss. 696, 176 So. 721 (1937).

Arrest for driving vehicle with license tag belonging to another vehicle, based on ground officer was advised tag belonged to another, did not render subsequent search of automobile without warrant lawful. Washington v. State, 167 Miss. 226, 145 So. 736 (1933).

RESEARCH REFERENCES

Am Jur. 7 Am. Jur. 2d, Automobiles and Highway Traffic § 71.

3A Am. Jur. Legal Forms 2d, Bailments and Personal Property § 36:133 (registration and licensing of leased property).

CJS. 60 C.J.S., Motor Vehicles § 114.

§ 27-19-32. License tags or plates and renewal license decals; mailing costs.

No governmental subdivision shall bear the cost of mailing or delivering a license plate or decals to the purchaser of such license plate or decals. No charge, if any, to the purchaser for such mailing shall be in excess of the actual cost of said mailing.

SOURCES: Laws, 1975, ch. 477, § 2; Laws, 1976, ch. 361, § 4, eff from and after November 1, 1976.

Cross References — Definition of "decal," see § 27-19-31.

ATTORNEY GENERAL OPINIONS

Pursuant to Section 27-19-32, mailing costs may not be charged if the license plates or decals are purchased at the office of the Tax Collector. McRaney, June 14, 1996, A.G. Op. #96-0387.

§ 27-19-33. License tags or plates and renewal license decals; trailers and semitrailers.

A license tag and up to two (2) decals of the same size and similar design as prescribed in Section 27-19-31 shall be issued for all trailers and semitrailers except rental trailers registered under the provisions of this article except that the license tag shall bear the word "TRAILER" in addition to the other information. The owners of all such trailers shall attach such tags and decals in a conspicuous position on the rear of each trailer under the rear light so that it will be visible at night at a distance of sixty (60) feet. This section shall not apply to trailers and semitrailers subject to the tax levied in Section 27-19-18.

SOURCES: Codes, 1930, § 5619; 1942, § 9352-15; Laws, 1926, ch. 120; Laws, 1928, ch. 230; Laws, 1938, ch. 148; Laws, 1940, ch. 166; Laws, 1946, ch. 266, § 15; Laws, 1950, ch. 479; Laws, 1956, ch. 383, § 2; Laws, 1960, ch. 412; Laws, 1968, ch. 361, § 16; Laws, 1976, ch. 361, § 5; Laws, 2000, ch. 324, § 3, eff from and after July 1, 2000.

Cross References — Privilege and excise taxes on trailers, see § 27-19-17.

Highway privilege tax upon operation of trailers and semitrailers traveling in interstate commerce, see § 27-19-18.

§ 27-19-35. License tags or plates and renewal license decals; motorcycles.

(1) The tag for motorcycles shall be in every respect similar to the ordinary vehicle tag, subject to regulations of the commission, with the exception that it shall be only six (6) inches wide, and three (3) inches high. It shall have the number and abbreviation "MISS." and an appropriate area provided for year and month decals, as aforesaid, and shall be fastened immovably, in an upright position, at the rear of the cycle, so that it will be plainly visible and legible at all times from the rear of the cycle.

(2) Notwithstanding the provisions of this section, personalized license tags and special license tags may be issued for motorcycles as provided in Sections 27-19-48, 27-19-56 and 27-19-56.14.

SOURCES: Codes, 1930 § 5619; 1942, § 9352-15; Laws, 1926, ch. 120; Laws, 1928, ch. 230; Laws, 1938, ch. 148; Laws, 1940, ch. 166; Laws, 1946, ch. 266, § 15; Laws, 1950, ch. 479; Laws, 1956, ch. 383, § 2; Laws, 1960, ch. 412; Laws, 1968, ch. 361, § 16; Laws, 1976, ch. 361, § 6; Laws, 1997, ch. 552, § 5; Laws, 2012, ch. 534, § 50, eff from and after July 1, 2012.

Cross References — Special license plate decals and parking certificates for motorcycles of mobility impaired persons, see § 27-19-56.

§ 27-19-37. License tags or plates; substitute license tags and decals.

The commission shall prescribe license tags and decals as, in its discretion, are necessary to carry out the provisions of this article. Provided, however, that there shall be a substitute tag and decals for each classification and each group of tags and decals prescribed. In the case of the loss or theft of any license tag or license tag and decals, the owner shall report such loss or theft to the appropriate law enforcement officials and file a copy of such report with the commission or tax collector of the county of his residence. Upon receipt of such report, the commission or tax collector shall issue the proper substitute license tag or license tag and decals therefor. The fee for each substitute decal shall be Two Dollars and Fifty Cents ($2.50) and license tag and decal shall be Ten Dollars ($10.00), and the tax collector receiving such application and report shall be entitled to retain and deposit in the county general fund five percent (5%) of the cost of such substitute license tag; provided, however, that the commission may issue direct to the owner of any motor vehicle, the license for which was issued by the commission, the substitute license tag upon receipt of proper application, report and fee of Two Dollars and Fifty Cents ($2.50) or Ten Dollars ($10.00), as the case may be. Provided further, that all funds received from substitute license tags and decals shall be distributed in the same manner as funds from the sale of regular license tag plates. If such substitute license tag or license tag and decals shall be used upon a vehicle other than the one for which it was issued, or if the original license tag or license tag and decals, if thereafter found, shall be used upon any vehicle, then such owner or operator shall be liable for and pay an amount equal to the annual privilege tax on such vehicle plus a penalty thereof of one hundred percent (100%).

SOURCES: Codes, 1930, § 5619; 1942, § 9352-15; Laws, 1926, ch. 120; Laws, 1928, ch. 230; Laws, 1938, ch. 148; Laws, 1940, ch. 166; Laws, 1946, ch. 266, § 15; Laws, 1950, ch. 479; Laws, 1956, ch. 383, § 2; Laws, 1960, ch. 412; Laws, 1968, ch. 361, § 16; Laws, 1976, ch. 361, § 7; Laws, 1981, ch. 524, § 3; Laws, 1982, ch. 427, § 5; Laws, 1992, ch. 497, § 7; Laws, 1993, ch. 326, § 1, eff from and after July 1, 1993.

Editor's Note — Laws of 1982, ch. 427, § 18, effective July 1, 1982, provides as follows:

"SECTION 18. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of the highway privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Cross References — Personalized license tags, see § 27-19-48.

Distinctive license tags for fire fighters, see § 27-19-56.1.

Distinctive license tags for law enforcement officers, see § 27-19-56.2.

Distinctive license tags for state representatives, see § 27-19-56.3.

§ 27-19-39. License tags or plates; pickup trucks.

In addition to the provisions of Section 27-19-31 setting forth what a license tag shall contain, the State Tax Commission shall require that the name of the county of registration shall be placed on all pickup truck tags.

SOURCES: Codes 1942, § 9352-15.1; Laws, 1970, ch. 492; Laws, 2001, ch. 596, § 5, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the terms "'Mississippi State Tax Commission,' 'State Tax Commission,' 'Tax Commission' and 'commission' appearing in the laws of this state in connection with the performance of the duties and functions by the Mississippi State Tax Commission, the State Tax Commission or Tax Commission shall mean the Department of Revenue."

§ 27-19-40. Issuance of special in-transit tags or plates to dealers and automobile auctions; issuance of special temporary tags or plates to dealers and automobile auctions for vehicles sold to nonresidents of Mississippi; issuance of special temporary tags or plates to dealers and automobile auctions for vehicles sold to residents temporarily exiting the state; issuance of temporary tags or plates to motor vehicle rental companies upon purchase of vehicles from dealers; design of tags or plates; fees; penalties.

(1) A motor vehicle dealer or automobile auction may apply to the State Tax Commission for special in-transit tags or plates, which when properly displayed shall authorize the motor vehicle dealer or automobile auction to operate a motor vehicle upon the highways of this state without paying the annual highway privilege tax upon such vehicle and without attaching any other license tag or plate to such vehicle, if:

(a) The movement of the motor vehicle is for the purpose of sale of such vehicle to another motor vehicle dealer or automobile auction;

(b) The motor vehicle is being moved from the place of business of one motor vehicle dealer or automobile auction to the place of business of another motor vehicle dealer or automobile auction; and

(c) The special in-transit tag or plate is displayed in plain view on the motor vehicle in the manner prescribed by the State Tax Commission.

(2) A motor vehicle dealer or automobile auction may apply for a temporary tag or plate to be used when a motor vehicle in this state is sold by the motor vehicle dealer or automobile auction to a nonresident of the State of Mississippi or when a motor vehicle is sold by a motor vehicle dealer or automobile auction to a Mississippi resident who may temporarily exit this state before obtaining a Mississippi tag or plate. Such tag or plate when properly displayed shall authorize the purchaser of such a motor vehicle to operate the motor vehicle upon the highways of this state. The temporary tag or plate shall be valid for a period of seven (7) full working days, exclusive of the date of purchase, after the date the motor vehicle is purchased; however, if

the temporary tag or plate is issued to a nonresident of the State of Mississippi, the temporary tag or plate shall be valid for the number of days within which the nonresident is required to obtain a permanent motor vehicle license tag or plate by the laws of the nonresident's state of residence.

(3) The State Tax Commission shall issue such tags or plates to each motor vehicle dealer or automobile auction who applies for them upon payment of a fee in an amount equal to Two Dollars ($2.00) for each in-transit tag or plate and Five Dollars ($5.00) for each temporary tag or plate.

(4) Whenever a rental company acquires a vehicle from a dealer by sale or otherwise, the rental company may apply for a temporary tag or plate to be issued by the dealer. Such tag or plate, when properly displayed, authorizes the rental company to operate the motor vehicle upon the highways of this state. The temporary tag or plate is valid for a period of thirty (30) full working days, exclusive of the date of delivery. Any dealer issuing a temporary tag under this subsection may collect from the purchaser requesting the issuance of the temporary tag a fee of Five Dollars ($5.00). The penalties established under Section 27-19-63, are not applicable until after the expiration of the thirty-day period under this subsection. For the purposes of this subsection, the term "rental company" means any person or entity in the business of providing primarily motor vehicles to the public under a rental agreement for a rental period not to exceed thirty (30) days.

(5) The tags or plates authorized pursuant to this section shall be designed by the State Tax Commission. The State Tax Commission shall adopt rules and regulations necessary to implement this section, including, but not limited to, rules and regulations establishing procedures for issuing such tags or plates and for the use and display of such tags or plates. Each motor vehicle dealer or automobile auction who is issued tags or plates pursuant to this section shall keep such records as may be required by the State Tax Commission.

(6) Any motor vehicle dealer or automobile auction who uses a tag or plate issued pursuant to this section for a purpose that is not authorized by this section shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of One Thousand Dollars ($1,000.00) and the use of all tags or plates issued to such motor vehicle dealer or automobile auction pursuant to this section shall be suspended for a period of one (1) year.

(7) As used in this section, the terms "motor vehicle dealer" and "automobile auction" shall have the meanings ascribed to such terms in Section 27-19-303, Mississippi Code of 1972.

SOURCES: Laws, 2000, ch. 488, § 1; Laws, 2002, ch. 408 , § 1, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the terms "'Mississippi State Tax Commission,' 'State Tax Commission,' 'Tax Commission' and 'commission' appearing in the laws of this state in connection with the performance of the duties and functions by the Mississippi State Tax Commission, the State Tax Commission or Tax Commission shall mean the Department of Revenue."

Cross References — Imposition of standard state assessment in addition to all court imposed fines or other penalties for any misdemeanor, see § 99-19-73.

JUDICIAL DECISIONS

1. Reason for traffic stop.

Stop of defendant's vehicle was proper because he did not have a license plate that was "conspicuously displayed" on his rental car, as required by Miss. Code Ann. § 27-19-323 and Miss. Code Ann. § 27-19-40(1)(c) and (4). The deputy could not see the paper Alabama license in the rear window of the rental car, because it was displayed from the inside of the heavily-tinted rear window of the rental car and the window was covered by a layer of dirt and dust. Wade v. State, 33 So. 3d 498 (Miss. Ct. App. 2009).

Motion to suppress evidence was properly denied in a drug case because a Terry stop did not violate U.S. Const. Amend. IV or Miss. Const. Art. 3, § 23 where an officer had a reasonable suspicion that a vehicle had no tag in violation of Miss. Code Ann. § 27-19-323 and Miss. Code Ann. § 27-19-40, since the officer could not see a "special in-transit tag" on a tinted window. Gonzales v. State, 963 So. 2d 1138 (Miss. 2007).

§ 27-19-41. License tags or plates and renewal license decals; reflectorization; specifications for decals.

The face of all motor vehicle license plates or tags, whether for passenger automobiles, trucks of any kind or size, whether special, distinctive or for antique vehicles or for whatever type and kind of motor vehicle including motorcycles and motorbikes issued by any authority in the state, shall be fully coated, painted or digitally printed with a reflectorizing material for the purpose of additional safety commencing with the 2002 issue.

The type of reflective material shall be determined by the License Tag Commission who shall not prescribe such specifications for said reflective material so as to eliminate competitive bidding or to favor any particular company or supplier, but shall be guided by the legislative intent to provide the most efficient reflectorized safety license plate within the money appropriated.

The Department of Revenue shall furnish the various counties of the state with license plates without the expiration dates imprinted thereon. The plates will have designated areas for decals to reflect the expiration date.

The Department of Revenue shall design decals which will be self-adhesive to metal. One (1) decal will provide for the month and year of expiration, and will be numbered in the manner specified by the Department of Revenue.

SOURCES: Codes, 1942, § 9352-15.3; Laws, 1970, ch. 489, § 1; Laws, 1972, ch. 364, § 1; Laws, 1976, ch. 361, § 8; Laws, 2001, ch. 596, § 6; Laws, 2011, ch. 428, § 2, eff from and after July 1, 2011.

§ 27-19-43. License tags or plates and renewal license decals; issuance; registration fees.

(1) License tags, substitute tags and decals for individual fleets and for private carriers of passengers, school buses (excluding school buses owned by a school district in the state), church buses, taxicabs, ambulances, hearses, motorcycles and private carriers of property, and private commercial carriers of property of a gross weight of ten thousand (10,000) pounds and less, shall be sold and issued by the tax collectors of the several counties.

(2) Applications for license tags for motor vehicles in a corporate fleet registered under Section 27-19-66 and trailers in a fleet registered under Section 27-19-66.1, and applications for all other license tags, substitute tags and decals shall be filed with the department or the local tax collector of the respective counties and forwarded to the department for issuance to the applicant. All tags and decals for vehicles owned by the state or any agency or instrumentality thereof, and vehicles owned by a fire protection district, school district or a county or municipality, and all vehicles owned by a road, drainage or levee district shall be issued by the department.

(3) In addition to the privilege taxes levied herein, there shall be collected the following registration or tag fee:

(a) For the issuance of both a license tag and two (2) decals, a fee of Five Dollars ($5.00).

(b) For the issuance of up to two (2) decals only, a fee of Three Dollars and Seventy-five Cents ($3.75).

(c) Additionally, the tax collector or the department, as the case may be, shall assess and collect a fee of Four Dollars ($4.00) upon each set of license tags and two (2) decals issued, or upon each set of two (2) decals issued, and that sum shall be deposited in the Mississippi Trauma Care Systems Fund established in Section 41-59-75, to be used for the purposes set out in that section.

No tag or decal shall be issued either by a tax collector or by the department without the collection of such registration fee except substitute tags and decals and license tags for vehicles owned by the State of Mississippi.

Beginning July 1, 1987, and until the date specified in Section 65-39-35, there shall be levied a registration fee of Five Dollars ($5.00) in addition to the regular registration fee imposed in paragraphs (a) and (b) of this subsection. Such additional registration fee shall be levied in the same manner as the regular registration fee.

SOURCES: Codes, 1942, § 9352-16; Laws, 1938, ch. 148; Laws, 1940, ch. 166; Laws, 1946, ch. 266, § 16; Laws, 1948, ch. 271, § 6; Laws, 1956, ch. 383, § 4; Laws, 1966, ch. 575, § 1; Laws, 1968, ch. 547, § 1; Laws, 1976, ch. 361, § 9; Laws, 1980, ch. 321; Laws, 1981, ch. 524, § 4; Laws, 1984, ch. 508, § 4; Laws, 1986, ch. 420, § 4; Laws, 1987, ch. 322, § 22; Laws, 1987, ch. 450, § 1; Laws, 1990, ch. 494, § 3; Laws, 1992, ch. 497, § 8; Laws, 1994, ch. 465, § 3; Laws, 1994, ch. 557, § 16; Laws, 1995, ch. 413, § 4; Laws, 1996, ch. 410, § 4; Laws, 1997, ch. 377, § 2; Laws, 2008, ch. 549, § 5; reenacted without change, Laws,

2011, ch. 395, § 4; reenacted without change, Laws, 2011, ch. 545, § 6, eff from and after July 1, 2011.

Joint Legislative Committee Note — Pursuant to Section 1-1-109, the Joint Legislative Committee on Compilation, Revision, and Publication corrected a typographical error in Section 2 of ch. 377, Laws of 1997. In the final paragraph of this section, the reference to Section 65-37-35 was changed to 65-39-35. The Joint Committee ratified the correction at the May 8, 1997, meeting of the Committee.

Section 4 of ch. 395, Laws of 2011, effective from and after July 1, 2011 (approved March 11, 2011) amended this section. Section 6 of ch. 545, Laws of 2011, effective from and after July 1, 2011 (approved April 26, 2011) reenacted the section as amended by ch. 395, Laws of 2011, without change. As set out above, this section reflects the language of Section 6 of ch. 545, Laws of 2011, which contains language that specifically provides that it supersedes § 27-19-43 as amended by ch. 395, Laws of 2011.

Editor's Note — Laws of 1984, ch. 508, § 12, effective July 1, 1984, provides as follows:

"SECTION 12. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws; being Section 27-19-1 et seq., Mississippi Code of 1972, and the Motor Vehicle Ad Valorem Tax Law of 1958, prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1986, ch. 420, § 7, effective July 1, 1986, provides as follows:

"SECTION 7. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1987, ch. 322, § 32, effective July 1, 1987, provides as follows:

"SECTION 32. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the tax laws amended by this act prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of such tax laws as amended by this act are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and execution of any warrant under such laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1990, ch. 494, § 5, effective October 1, 1990, provides as follows:

"SECTION 5. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., Mississippi Code of 1972, and the Motor Vehicle Ad Valorem Tax Law of 1958, before the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of such laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1994, ch. 465, § 7, effective March 22, 1994, provides as follows:

"SECTION 7. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the tax laws amended by this act before the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of such tax laws as amended by this act are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and execution of any warrant under such laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1995, ch. 413, § 6, effective July 1, 1995, provides as follows:

"SECTION 6. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws; being Section 27-19-1 et seq., Mississippi Code of 1972, and the Motor Vehicle Ad Valorem Tax Law of 1958, prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 2011, ch. 545, § 8, effective July 1, 2011, amended Laws of 2008, ch. 549, § 9, to extend the date of the repealer for this section from July 1, 2011, until July 1, 2014. Subsequently, Laws of 2011, ch. 531, § 2, effective July 2, 2011, repealed Laws of 2008, ch. 549, § 9, to delete the repealer for this section.

Cross References — Exemption of motor vehicles owned by county, municipality or fire protection district, or buses owned by school districts, from motor vehicle privilege taxes not waiving payment of registration fee imposed by this section, see § 27-19-27.

Collection procedures and disbursement of proceeds affecting fees imposed under paragraphs (a) and (b) of this section, see § 27-19-99.

Motor vehicle dealer tag permits, see § 27-19-301 et seq.

Tax imposed upon sale or use of motor vehicles, see § 27-65-201.

RESEARCH REFERENCES

Am Jur. 7 Am. Jur. 2d, Automobiles and Highway Traffic § 71.

2 Am. Jur. Trials, Locating Public Records § 30 et seq.

CJS. 60 C.J.S., Motor Vehicles §§ 107, 157, 158 et seq.

§ 27-19-44. Special license tags or plates.

(1) For any distinctive license tag or plate authorized by the Legislature from and after July 1, 2000, through June 30, 2002, or authorized by Sections 27-19-56.37 and 27-19-56.55, the requirements of this subsection must be met before the Department of Revenue may prepare or issue any such license tag

or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least one hundred (100) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase one hundred (100) of such license tags or plates. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (1) within two (2) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.

(2) Except as otherwise provided in subsection (1) of this section, for any distinctive license tag or plate authorized by the Legislature from and after July 1, 2002, through June 30, 2007, the requirements of this subsection must be met before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least two hundred (200) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase two hundred (200) of such license tags or plates. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (2) within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.

(3) Except as otherwise provided in this section, Section 27-19-56.7, Section 27-19-56.56, Section 27-19-56.59, Section 27-19-56.85 or Section 27-19-56.94, for any distinctive license tag or plate authorized or reauthorized by the Legislature from and after July 1, 2007, the following requirements must be met before the Department of Revenue may prepare or issue any such license tag or plate:

(a) The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least three hundred (300) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase three hundred (300) of such license tags or plates.

(b) The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of paragraph (a) of this subsection (3) within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued. This paragraph (b) shall not apply to distinctive tags or plates issued under Section 27-19-56.154.

(4) Any distinctive license tag authorized under Sections 27-19-56.186, 27-19-56.203 and 27-19-56.315 must meet the requirements of this subsection before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized

the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least one hundred (100) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase one hundred (100) of such license tags or plates. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy the requirements of this subsection (4) within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.

(5) The distinctive license tags authorized under Section 27-19-56.108 must meet the requirements of this subsection before the Department of Revenue may prepare or issue any such license tag or plate. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must submit proof satisfactory to the Department of Revenue that at least two hundred (200) of such license tags or plates will be purchased and must deposit with the department an amount necessary to purchase two hundred (200) of such license tags or plates.

(6) If the organization or other entity for which the Legislature authorized the distinctive license tag or plate meets the requirements of subsection (1), (2), (3), (4) or (5) of this section, the Department of Revenue shall prepare and issue the distinctive license tag or plate.

(7) The Department of Revenue shall review the number of distinctive or special license tags or plates issued pursuant to this chapter during the period for the license tag or plate series. If the number of any distinctive or special license tag or plate issued pursuant to this chapter falls below one hundred (100) in the last year of the license tag or plate series, the distinctive or special license tag or plate shall be discontinued at the end of the period for the license tag or plate series.

(8) If a distinctive or special license tag or plate is discontinued under subsection (7) of this section, the organization or other entity for which the license tag or plate was discontinued may prepare a distinctive or special license tag or plate decal. The distinctive or special license tag or plate decal shall be of such size, color and design as may be agreed upon by the organization or other entity and the Department of Revenue. However, the Department of Revenue shall have final approval of the size, color and design of the decal. The distinctive or special license tag or plate decals shall be prepared and sold by the organization or other entity, and the proceeds derived from the sale of such decals shall be retained by the organization or other entity for any use deemed appropriate by the organization or other entity.

(9) The provisions of this section shall not apply to distinctive or special license tags or plates:

(a) Which are issued under Section 27-19-45, 27-19-46, 27-19-47.1, 27-19-47.2, 27-19-48, 27-19-49, 27-19-53, 27-19-55, 27-19-56, 27-19-56.1, 27-19-56.2, 27-19-56.3, 27-19-56.5, 27-19-56.6, 27-19-56.9, 27-19-56.11, 27-19-56.12, 27-19-56.13, 27-19-56.62, 27-19-56.69, 27-19-56.79, 27-19-56.90, 27-19-56.125, 27-19-56.127, 27-19-56.137, 27-19-56.162, 27-19-56.187, 27-

19-56.199, Section 27-19-56.239, Sections 27-19-56.292 and 27-19-56.318 or Section 27-19-56.379; or

(b) For which no additional fee is required to be paid.

SOURCES: Laws, 2000, ch. 336, § 1; Laws, 2002, ch. 559, § 44; Laws, 2003, ch. 529, § 22; Laws, 2006, ch. 540, § 23; Laws, 2007, ch. 522, § 27; Laws, 2008, ch. 515, § 30; Laws, 2009, ch. 548, § 3; Laws, 2010, ch. 518, § 42; Laws, 2011, ch. 523, § 56; Laws, 2012, ch. 534, § 37; Laws, 2014, ch. 483, § 38, eff from and after July 1, 2014.

Joint Legislative Committee Note — Pursuant to Section 1-1-109, the Joint Legislative Committee on Compilation, Revision and Publication of Legislation corrected a typographical error in the statutory reference near the end of (6)(a). "Section 23 of Senate Bill No. 2688" was changed to "Section 22 of House Bill 468," which has been codified at § 27-19-56.137. The Joint Committee ratified the correction at its May 31, 2006, meeting.

Editor's Note — A prior § 27-19-44 [Laws, 1975, ch. 430, §§ 1-5; 1979, ch. 361] was repealed by Laws of 1982, ch. 427, § 18, eff from and after July 1, 1982. That section pertained to bicentennial license plates.

At the direction of co-counsel for the Joint Legislative Committee on Compilation, Revision and Publication of Legislation, the list of Code sections in the introductory paragraph of (3) were rearranged to place them in numerical order.

Cross References — Provisions of this section must be complied with before July 1, 2020, in order for a distinctive license tag displaying the emblem of a public junior or community college to be issued, see § 27-19-56.7.

Provisions of this section must be complied with before July 1, 2018, in order for a distinctive license tag displaying the emblem of public universities located in other states to be issued, see § 27-19-56.15.

Provisions of this section must be complied with before July 1, 2020, in order for a distinctive license tag in support of the Lions of Mississippi to be issued, see § 27-19-56.32.

Provisions of this section must be complied with before July 1, 2015, in order for a distinctive license tag identifying motor vehicle owner as aircraft pilot to be issued, see § 27-19-56.47.

Provisions of this section must be complied with before July 1, 2019, in order for a distinctive license tag identifying the owner of a motor vehicle as a member of the clergy to be issued, see § 27-19-56.57.

Provisions of this section must be complied with before July 1, 2015, in order for a distinctive license tag, "Stop Child Abuse," to be issued, see § 27-19-56.74.

Provisions of this section must be complied with before July 1, 2011, in order for a distinctive license tag honoring Vietnam Veterans to be issued, see § 27-19-56.85.

Provisions of this section must be complied with before July 1, 2018, in order for a distinctive license tag in support of Rotary International to be issued, see § 27-19-56.108.

Provisions of this section must be complied with before July 1, 2018, in order for a distinctive license tag in support of D'Iberville High School to be issued, see § 27-19-56.166.

Provisions of this section must be complied with before July 1, 2015, in order for a distinctive license tag in support of Mississippi Academy of Family Physicians Foundation to be issued, see § 27-19-56.172.

Provisions of this section must be complied with before July 1, 2015, in order for a distinctive license tag in support of Mississippi Dental Hygienists Association to be issued, see § 27-19-56.176.

Provisions of this section must be complied with before July 1, 2015, in order for a distinctive license tag in support of the Professional Firefighters Association of Mississippi to be issued, see § 27-19-56.195.

Provisions of this section must be complied with before July 1, 2018, in order for a distinctive license tag in support of St. Martin High School to be issued, see § 27-19-56.209.

Provisions of this section must be complied with before July 1, 2019, in order for a distinctive license tag in support of the Alzheimer's Association, Mississippi Chapter, to be issued, see § 27-19-56.258.

Provisions of this section must be complied with before July 1, 2018, in order for a distinctive license tag bearing the words "We Love Life" to be issued, see § 27-19-56.277.

Provisions of this section must be complied with before July 1, 2018, in order for a distinctive license tag in support of Connected Hearts Domestic Violence Organization, Inc. to be issued, see § 27-19-56.278.

Provisions of this section must be complied with before July 1, 2020, in order for a distinctive license tag in support of East Central Attendance Center to be issued, see § 27-19-56.287.

Provisions of this section must be complied with before July 1, 2018, in order for a distinctive license tag in support of the Mississippi Golf Association to be issued, see § 27-19-56.309.

Provisions of this section must be complied with before July 1, 2019, in order for a distinctive license tag in support of the MIND Center at the University of Mississippi Medical Center to be issued, see § 27-19-56.314.

Provisions of this section must be complied with before July 1, 2020, in order for a cystic fibrosis awareness distinctive license tag to be issued, see § 27-19-56.321.

Provisions of this section must be complied with before July 1, 2020, in order for a distinctive license tag in support of the Booneville School District to be issued, see § 27-19-56.326.

Provisions of this section must be complied with before July 1, 2019, in order for a distinctive license tag in support of Brookhaven High School to be issued, see § 27-19-56.336.

Provisions of this section must be complied with before July 1, 2019, in order for a distinctive license tag in support of Warren Central High School to be issued, see § 27-19-56.351.

Provisions of this section must be complied with before July 1, 2020, in order for a distinctive license tag in support of the Pass Christian School District to be issued, see § 27-19-56.369.

Provisions of this section must be complied with before July 1, 2019, in order for a distinctive license tag in support of the Dallas Cowboys professional football team to be issued, see § 27-19-56.386.

Provisions of this section must be complied with before July 1, 2020, in order for a distinctive license tag commemorating the City of Marks, Mississippi, as the home of "The Mule Train" to be issued, see § 27-19-56.388.

§ 27-19-44.1. Special license tags or plates; amount from additional fee to be deposited in special fund; exceptions.

(1) Notwithstanding any other provision of law to the contrary, One Dollar ($1.00) of the additional fee for any distinctive or special tag that would otherwise be distributed to a nongovernmental organization or entity, shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(2) Subsection (1) of this section shall not apply to funds required to be deposited to the credit of the Mississippi Burn Care Fund created in Section 7-9-70.

(3) Subsection (1) of this section shall not apply if a portion of the fee for any distinctive or special tag is required to be deposited to the credit of the

fund created in Section 27-19-44.2 by the law authorizing the issuance of the distinctive or special tag.

SOURCES: Laws, 2002, ch. 559, § 42; Laws, 2005, 2nd Ex Sess, ch. 47, § 4, eff from and after passage (approved June 17, 2005.)

§ 27-19-44.2. Special license tags or plates; special fund created for deposit of portion of additional fees from special license tags.

(1) There is hereby created in the State Treasury a special fund which shall consist of the portion of the additional fees paid for distinctive or special motor vehicle license tags that are required to be deposited into such fund. Money in the fund shall be utilized by the State Tax Commission to defray the costs incurred by the commission in administering this chapter.

(2) The State Tax Commission may escalate its budget and expend such monies in accordance with rules and regulations of the Department of Finance and Administration in a manner consistent with the escalation of federal funds. Unexpended amounts remaining in the fund at the end of a fiscal year shall not lapse into the General Fund and investment earnings on amounts in the fund shall be deposited to the credit of the fund.

SOURCES: Laws, 2002, ch. 559, § 43, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

At the direction of the co-counsel for the Joint Legislative Committee on Compilation, Revision and Publication of Legislation, an error in a statutory reference at the end of (1) was corrected by substituting "this chapter" for "Chapter 19, Title 27, Mississippi Code of 1972."

Cross References — Transfer of powers, duties and functions of State Tax Commission and Chairman of the State Tax Commission to the Commissioner of Revenue acting through the Department of Revenue, see § 27-3-4.

Amount from additional fee for distinctive or special tags to be deposited in the special fund created in this section, see § 27-19-44.1

§ 27-19-44.3. Annual report of Mississippi Burn Care Fund.

The Mississippi Department of Health, or the University of Mississippi Medical Center after the Mississippi Burn Center is operational, shall file an annual report with the Secretary of the Senate and the Clerk of the House of Representatives not later than January 10 of each year, describing the expenditure of funds appropriated to it from the Mississippi Burn Care Fund received from fees collected from the issuance of distinctive or special license tags under this chapter.

SOURCES: Laws, 2003, ch. 529, § 17; Laws, 2005, 2nd Ex Sess, ch. 47, § 5; Laws, 2007, ch. 569, § 5, eff from and after July 1, 2007.

Cross References — Mississippi Burn Center, see § 37-115-45.

§ 27-19-44.4. Additional fees collected from issuance of distinctive or special license tags designated for special fund for renovation of New Capitol, Old Capitol, Governor's Mansion and War Memorial Building; exceptions.

(1) Notwithstanding any other provision of law to the contrary, beginning with any registration year commencing on or after January 1, 2004, an additional fee of One Dollar ($1.00) is imposed for any distinctive or special license tag or plate authorized under this chapter regardless of whether such a distinctive or special license tag or plate was authorized before or after July 1, 2003. The proceeds collected from the additional fee imposed under this section shall be deposited into the special fund created under Section 27-19-56.69(8).

(2) The fee imposed under this section shall be in addition to any other fee imposed under this chapter for a distinctive or special license tag or plate.

(3) The provisions of this section shall not apply to distinctive or special license tags or plates:

(a) Which are issued under Section 27-19-46, 27-19-51, 27-19-53, 27-19-54, 27-19-56.5, 27-19-56.12, 27-19-56.13, 27-19-56.33, 27-19-56.36, 27-19-56.38, 27-19-56.42, 27-19-56.48, 27-19-56.49, 27-19-56.50, 27-19-56.51, 27-19-56.62, 27-19-56.79, 27-19-56.85 or 27-19-169; or

(b) For which no additional fee is required to be paid.

SOURCES: Laws, 2003, ch. 529, § 18; Laws, 2004, ch. 559, § 17, eff from and after July 1, 2004.

Editor's Note — At the direction of the co-counsel for the Joint Legislative Committee on Compilation, Revision and Publication of Legislation, an error in the first sentence of (1) was corrected by substituting "July 1, 2003" for "the effective date of this act."

§ 27-19-45. Special license tags or plates; amateur radio operators, governor and lieutenant governor.

(1) Owners of motor vehicles who are residents of the State of Mississippi and who hold an unrevoked and unexpired official amateur radio station license issued by the Federal Communications Commission, upon application to the tax collector in the owner's county of legal residence accompanied by proof of ownership of such amateur radio station license, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for passenger cars, pickup trucks or other noncommercial motor vehicles, and upon payment of an additional registration or tag fee of Fifteen Dollars ($15.00) shall be issued a special license plate upon which, in lieu of the numbers prescribed by law, shall be inscribed the official amateur call letters of such applicant as assigned by the Federal Communications Commission. This special license plate may be used in place of the regular license tag for passenger cars, pickup trucks or other noncommercial motor vehicles. The application and the additional fee, less five percent (5%) thereof

to be retained by the county tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund. The portion of the fee remitted to the Tax Commission shall be deposited into the State Treasury on the day it is received and shall be deposited by the State Treasurer into the State General Fund.

The Governor under like terms and provisions shall be and he is hereby authorized to exhibit on any passenger cars, pickup trucks or other noncommercial motor vehicles used by him license tag Number 1, with the county of his residence inscribed thereon. The Lieutenant Governor is likewise authorized to use license plate Number 2, with the county of his residence appearing thereon. All former governors, under like terms and provisions, are authorized to use license plate X-1, with the county of his residence appearing thereon, and all former lieutenant governors, under like terms and provisions, are authorized to use license plate X-2, with the county of his residence appearing thereon.

When a passenger car, pickup truck or other noncommercial motor vehicle for which a special license tag has been issued is sold or traded by the owner, the special tag may be transferred to the new or other passenger car, pickup truck or other noncommercial motor vehicle which is replacing the passenger car, pickup truck or other noncommercial motor vehicle for which the license tag was originally issued, without additional charge, upon application to the county tax collector, with proof that all taxes and registration fees as prescribed by law have been paid for such replacement passenger car, pickup truck or other noncommercial motor vehicle.

(2) The State Tax Commission shall make such rules and regulations as necessary to ascertain compliance with all state license laws relating to use and operation of private passenger cars, pickup trucks or other noncommercial motor vehicles before authorizing the issuance of these tags.

(3) This section is supplemental to the motor vehicle licensing laws of the State of Mississippi, and nothing herein shall be construed as abridging or amending such laws.

SOURCES: Codes, 1942, § 9352-15.5; Laws, 1950, ch. 484, §§ 1-4; Laws, 1952, ch. 353, §§ 1-4; Laws, 1956, ch. 383, § 3; Laws, 1959 Ex ch. 33; Laws, 1968, ch. 361, § 17; Laws, 1978, ch. 442, § 1; Laws, 1982 ch. 427, § 6; Laws, 1994, ch. 535, § 1; Laws, 2001, ch. 596, § 7, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Laws of 1982, ch. 427, § 18, effective July 1, 1982, provides as follows:

"SECTION 18. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of the highway privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1994, ch. 535, § 4, effective from and after July 1, 1994, provides as follows: "SECTION 4. Nothing in this chapter shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws or the motor vehicle ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this chapter becomes effective or are begun thereafter; and the provisions of the highway privilege tax laws and the motor vehicle ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this chapter becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

RESEARCH REFERENCES

Am Jur. 7 Am. Jur. 2d, Automobiles and Highway Traffic § 71.

§ 27-19-46. Special license tags or plates; congressional officials; enforcement and investigative personnel; commanders of veterans' groups.

(1) The State Tax Commission is hereby authorized to issue special distinctive license plates under the provisions hereinafter set forth. Such tags shall be issued to persons who qualify under subsection (2) of this section, and such tags shall be of such form and appearance as the commission shall provide subject to the approval of the License Tag Commission and in accordance with the provisions of Section 27-19-41.

(2)(a) The following persons shall be eligible to display special distinctive license plates under the provisions of this section:

(i) United States Senators;

(ii) Members of the United States House of Representatives;

(iii) Enforcement and investigative personnel of the State Tax Commission;

(iv) Enforcement and investigative personnel of the Public Service Commission;

(v) State Commanders of the American Legion, Veterans of Foreign Wars, and The Forty and Eight;

(vi) Former United States Congressmen and Senators;

(vii) Enforcement and investigative personnel of the Mississippi Department of Public Safety;

(viii) Enforcement and investigative personnel of the Mississippi Department of Transportation; and

(ix) Enforcement and investigative personnel of the Mississippi Bureau of Narcotics.

(b) The State Tax Commission shall promulgate reasonable regulations regarding certification of eligibility to receive such tags.

(3)(a) When a passenger car for which a special license tag has been issued is sold or traded by the owner, the special tag may be transferred to the new or other car which is replacing the car for which the license tag was originally issued, without additional charge, upon application to the commission with proof that the regular license tag has been purchased for such replacement car.

(b) The State Tax Commission shall make such rules and regulations as necessary to ascertain compliance with all state license laws relating to use and operation of a private passenger car before issuing these tags in lieu of the regular Mississippi license plate, and all applications for such tags shall be made to the commission.

(c) The State Tax Commission shall not issue such special tag or tags authorized by law until the commission is first furnished a copy of the ad valorem tax receipt paid by the owner of such vehicle from the county and city in which he resides, and the commission shall keep a current list of such tags issued as a public record.

(4) Enforcement and investigative personnel of any federal, state or local government agency are eligible to display regular license plates on vehicles used in the performance of their duties upon application to the State Tax Commission. The commission shall make such rules and regulations needed regarding the issuance of such license plates.

(5) The provisions of this section are supplemental to the motor vehicle licensing laws of the State of Mississippi, and nothing herein shall be construed as abridging or amending such laws.

SOURCES: Laws, 1974, ch. 533 §§ 1-4; Laws, 1982, ch. 427, § 7; Laws, 1992, ch. 497, § 9; Laws, 2001, ch. 596, § 8, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Laws of 1982, ch. 427, § 18, effective July 1, 1982, provides as follows:

"SECTION 18. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of the highway privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Cross References — Requirements for and issuance of license tags or plates, see §§ 27-19-31 through 27-19-43.

Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

RESEARCH REFERENCES

Am Jur. 7 Am. Jur. 2d, Automobiles and Highway Traffic § 71.

§ 27-19-47. Special license tags or plates; antique automobiles.

(1) Any citizen of the State of Mississippi who owns a registered antique automobile may apply to the tax collector in the county of his legal residence, on forms prescribed by the Department of Revenue, for a special antique automobile plate to be displayed on such antique automobile.

Upon receipt of an application for a special antique automobile plate, on a form prescribed by the department, and upon payment of the fee as prescribed in subsection (2) of this section, the tax collector shall issue to such applicant a special antique automobile plate on a permanent basis, and it shall bear no date, but shall bear the inscription "Antique Car-Mississippi" and, except as otherwise provided in this subsection (1), shall be valid without renewal as long as the automobile is in existence. Upon request by the applicant, the special antique automobile plate also may contain not more than six (6) letters of the alphabet and/or six (6) numbers along with the inscription "Antique Car-Mississippi." The purchaser of the special plate may choose the combination of such letters and/or numbers, but no two (2) motor vehicles shall have the same combination of letters and/or numbers. In the event that the same combination of letters and/or numbers has been chosen by two (2) or more purchasers, the Department of Revenue shall assign a different number to each such purchaser which shall appear on the license plate following the combination of letters and/or numbers; however, this combination shall not exceed six (6) letters and/or numbers. The combination of letters and/or numbers written across the license plate shall be sufficiently large to be easily read. No combination of letters and/or numbers which comprise words or expressions that are considered obscene, slandering, insulting or vulgar in ordinary usage shall be permitted, with the Commissioner of Revenue having the responsibility of making this determination. If, however, such license plate is issued in error or otherwise and is determined by the commissioner to be obscene, slanderous, insulting, vulgar or offensive, the commissioner shall notify the owner that the license plate must be surrendered and that another special antique automobile plate may be selected by him and issued at no cost. Should the vehicle owner not desire another special antique automobile plate, the fee for such plate shall be refunded. In the event the owner fails to surrender the license plate after receiving proper notification, the commissioner shall issue an order directing that the license plate be seized by agents of the Department of Revenue or any other duly authorized law enforcement personnel. In addition, a person issued a special antique automobile plate containing letters and/or numbers along with the inscription "Antique Car-Mississippi" must renew the plate every fifth year after the plate was originally issued or renewed, as the case may be. This special plate shall be issued for the applicant's use only for such automobile and in the event of a transfer of title, the owner shall surrender the special plate to the tax collector.

Such special antique automobile plate shall be issued in lieu of, and shall have the same legal significance as, ordinary registration plates.

(2) In lieu of the annual license tax and registration fees levied under Mississippi law, a special license tax fee shall be levied on the operation of antique automobiles. The fee for a license shall be Twenty-five Dollars ($25.00) and, except as otherwise provided in subsection (1) of this section, it shall be issued on a permanent basis without renewal. There shall be no fee levied for the renewal of a special plate containing letters and/or numbers along with the inscription "Antique Car-Mississippi." The fee, less five percent (5%) thereof to be retained by the county tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund. The portion of the fee remitted to the Department of Revenue shall be deposited into the State Treasury on the day it is received and shall be deposited by the State Treasurer into the State General Fund.

(3) For the purposes of this section, motor vehicles manufactured more than twenty-five (25) years ago shall hereafter be classified as antique automobiles and shall be exempt from all ad valorem taxes levied by both state, municipal, county and other taxing districts.

(4) A person issued a special antique automobile plate under this section and who has completed an active duty career with the Armed Forces of the United States or is a retired member of the Army National Guard, Air National Guard or the United States Reserves, and is entitled to receive a distinctive license plate or tag under Section 27-19-51, may, upon application, receive an emblem or decal developed by the Department of Revenue identifying the person with such organization. The emblem or decal shall be affixed to the special antique automobile plate.

SOURCES: Codes, 1942, § 9352-15.7; Laws, 1962, ch. 522, §§ 1-4; Laws, 1982, ch. 427, § 8; Laws, 1994, ch. 535, § 2; Laws, 1997, ch. 377, § 4; Laws, 2013, ch. 560, § 52; Laws, 2017, ch. 432, § 30, eff from and after July 1, 2017.

Editor's Note — Laws of 1982, ch. 427, § 18, effective July 1, 1982, provides as follows:

"SECTION 18. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of the highway privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1994, ch. 535, § 4, effective from and after July 1, 1994, provides as follows:

"SECTION 4. Nothing in this chapter shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws or the motor vehicle ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this chapter becomes effective or are begun thereafter; and the provisions of the highway privilege tax laws and the motor vehicle ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this chapter becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

Amendment Notes — The 2017 amendment, in the second paragraph of (1), inserted "except as otherwise provided in this subsection (1)" in the first sentence, and added the second through tenth sentences; and in (2), inserted "except as otherwise provided in subsection (1) of this section" in the second sentence, and added the third sentence.

Cross References — Antique automobiles being exempt from motor vehicle ad valorem taxes, see § 27-51-41.

RESEARCH REFERENCES

Am Jur. 7 Am. Jur. 2d, Automobiles and Highway Traffic § 71.

§ 27-19-47.1. Special license tags or plates; antique motorcycles.

(1) Any citizen of the State of Mississippi who owns a registered antique motorcycle may apply to the tax collector in the county of his legal residence, on forms prescribed by the Department of Revenue, for a special antique motorcycle plate to be displayed on such antique motorcycle.

Upon receipt of an application for a special antique motorcycle plate, on a form prescribed by the commission, and upon payment of the fee as prescribed in subsection (2) of this section, the tax collector shall issue to such applicant a special antique motorcycle plate on a permanent basis, and it shall bear no date, but shall bear the inscription "Antique Motorcycle-Mississippi" and, except as otherwise provided in this subsection (1), shall be valid without renewal as long as the motorcycle is in existence. Upon request by the applicant, the special antique motorcycle plate also may contain not more than four (4) letters of the alphabet and/or four (4) numbers along with the inscription "Antique Motorcycle-Mississippi." The purchaser of the special plate may choose the combination of such letters and/or numbers, but no two (2) motorcycles shall have the same combination of letters and/or numbers. In the event that the same combination of letters and/or numbers has been chosen by two (2) or more purchasers, the Department of Revenue shall assign a different number to each such purchaser which shall appear on the license plate following the combination of letters and/or numbers; however, this combination shall not exceed four (4) letters and/or numbers. The combination of letters and/or numbers written across the license plate shall be sufficiently large to be easily read. No combination of letters and/or numbers which comprise words or expressions that are considered obscene, slandering, insulting or vulgar in ordinary usage shall be permitted, with the Commissioner of Revenue having the responsibility of making this determination. If, however, such license plate is issued in error or otherwise and is determined by the commissioner to be obscene, slanderous, insulting, vulgar or offensive, the commissioner shall notify the owner that the license plate must be surrendered and that another special antique motorcycle plate may be selected by him and issued at no cost. Should the motorcycle owner not desire another special antique motorcycle plate, the fee for such plate shall be refunded. In the event the owner fails to surrender the license plate after receiving proper notification, the commissioner shall issue an order directing that the license plate be seized by agents of the Department of Revenue or any other duly authorized law enforcement personnel. In addition, a person issued a special antique motorcycle plate containing letters and/or numbers along with the inscription “Antique Motorcyle-Mississippi” must renew the plate every fifth year after the plate was originally issued or renewed, as the case may be. This special plate shall be issued for the applicant’s use only for such motorcycle and in the event of a transfer of title, the owner shall surrender the special plate to the tax collector.

Such special antique motorcycle plate shall be issued in lieu of, and shall have the same legal significance as, ordinary registration plates.

(2) In lieu of the annual license tax and registration fees levied under Mississippi law, a special license tax fee shall be levied on the operation of antique motorcycles. The fee for a license shall be Twenty-five Dollars ($25.00) and, except as otherwise provided in subsection (1) of this section, it shall be issued on a permanent basis without renewal. There shall be no fee levied for the renewal of a special plate containing letters and/or numbers along with the inscription “Antique Motorcyle-Mississippi.” The fee, less five percent (5%) thereof to be retained by the county tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund. The portion of the fee remitted to the tax commission shall be deposited into the State Treasury on the day it is received and shall be deposited by the State Treasurer into the State General Fund.

(3) For the purposes of this section, motorcycles manufactured more than twenty-five (25) years ago shall hereafter be classified as antique motorcycles and shall be exempt from all ad valorem taxes levied by both state, municipal, county and other taxing districts.

SOURCES: Laws, 1997, ch. 552, § 1; Laws, 2001, ch. 596, § 9; Laws, 2017, ch. 432, § 31, eff from and after July 1, 2017.

Amendment Notes — The 2017 amendment substituted “Department of Revenue” for “State Tax Commission” throughout; in the second paragraph of (1), inserted “except as otherwise provided in this subsection (1)” in the first sentence, and added the second through tenth sentences; and in (2), inserted “except as otherwise provided in subsection (1) of this section” in the second sentence, and added the third sentence.

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

Antique motorcycles exempt from ad valorem taxes, see § 27-51-41.

§ 27-19-47.2. Special license tags or plates; antique pickup trucks.

(1) Any citizen of the State of Mississippi who owns a registered antique pickup truck may apply to the tax collector in the county of his legal residence, on forms prescribed by the Department of Revenue, for a special antique pickup truck plate to be displayed on such antique pickup truck.

Upon receipt of an application for a special antique pickup truck plate, on a form prescribed by the department, and upon payment of the fee as prescribed in subsection (2) of this section, the tax collector shall issue to such applicant a special antique pickup truck plate on a permanent basis, and it shall bear no date, but shall bear the inscription "Antique Pickup Truck-Mississippi" and, except as otherwise provided in this subsection (1), shall be valid without renewal as long as the pickup truck is in existence. Upon request by the applicant, the special antique pickup truck plate also may contain not more than six (6) letters of the alphabet and/or six (6) numbers along with the inscription "Antique Pickup Truck-Mississippi." The purchaser of the special plate may choose the combination of such letters and/or numbers, but no two (2) pickup trucks shall have the same combination of letters and/or numbers. In the event that the same combination of letters and/or numbers has been chosen by two (2) or more purchasers, the Department of Revenue shall assign a different number to each such purchaser which shall appear on the license plate following the combination of letters and/or numbers; however, this combination shall not exceed six (6) letters and/or numbers. The combination of letters and/or numbers written across the license plate shall be sufficiently large to be easily read. No combination of letters and/or numbers which comprise words or expressions that are considered obscene, slandering, insulting or vulgar in ordinary usage shall be permitted, with the Commissioner of Revenue having the responsibility of making this determination. If, however, such license plate is issued in error or otherwise and is determined by the commissioner to be obscene, slanderous, insulting, vulgar or offensive, the commissioner shall notify the owner that the license plate must be surrendered and that another special antique pickup truck plate may be selected by him and issued at no cost. Should the pickup truck owner not desire another special antique pickup truck plate, the fee for such plate shall be refunded. In the event the owner fails to surrender the license plate after receiving proper notification, the commissioner shall issue an order directing that the license plate be seized by agents of the Department of Revenue or any other duly authorized law enforcement personnel. In addition, a person issued a special antique pickup truck plate containing letters and/or numbers along with the inscription "Antique Pickup Truck-Mississippi" must renew the plate every fifth year after the plate was originally issued or renewed, as the case may be. This special plate shall be issued for the applicant's use only for such pickup truck and in the event of a transfer of title, the owner shall surrender the special plate to the tax collector.

Such special antique pickup truck plate shall be issued in lieu of, and shall have the same legal significance as, ordinary registration plates.

(2) In lieu of the annual license tax and registration fees levied under Mississippi law, a special license tax fee shall be levied on the operation of antique pickup trucks. The fee for a license shall be Twenty-five Dollars ($25.00) and, except as otherwise provided in subsection (1) of this section, it shall be issued on a permanent basis without renewal. There shall be no fee levied for the renewal of a special plate containing letters and/or numbers along with the inscription "Antique Pickup Truck-Mississippi." The fee, less five percent (5%) thereof to be retained by the county tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund. The portion of the fee remitted to the Department of Revenue shall be deposited into the State Treasury on the day it is received and shall be deposited by the State Treasurer into the State General Fund.

(3) For the purposes of this section, pickup trucks manufactured more than twenty-five (25) years ago shall hereafter be classified as antique pickup trucks and shall be exempt from all ad valorem taxes levied by both state, municipal, county and other taxing districts.

(4) A person issued a special antique pickup truck plate under this section and who has completed an active duty career with the Armed Forces of the United States or is a retired member of the Army National Guard, Air National Guard or the United States Reserves, and is entitled to receive a distinctive license plate or tag under Section 27-19-51, may, upon application, receive an emblem or decal developed by the Department of Revenue identifying the person with such organization. The emblem or decal shall be affixed to the special antique pickup truck plate.

SOURCES: Laws, 2000, ch. 536, § 26; Laws, 2013, ch. 560, § 53; Laws, 2017, ch. 432, § 32, eff from and after July 1, 2017.

Joint Legislative Committee Note — Pursuant to Section 1-1-109, the Joint Legislative Committee on Compilation, Revision and Publsication of Legislation corrected an error near the end of subsection (2) by substituting "Department of Revenue" for "Tax Commission." The Joint Committee ratified the correction at its August 1, 2013, meeting.

Amendment Notes — The 2017 amendment, in the second paragraph of (1), inserted "except as otherwise provided in this subsection (1)" in the first sentence, and added the second through eleventh sentences; and in (2), inserted "except as otherwise provided in subsection (1) of this section" in the second sentence, and added the third sentence.

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

Exemption of antique pickup trucks from ad valorem taxation, see § 27-51-41.

§ 27-19-48. Personalized license tag; additional fee.

(1) Owners of motor vehicles and noncommercial trailers who are residents of this state, upon complying with the laws relating to registration and licensing of motor vehicles and trailers, and upon payment of the road and

bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks, other noncommercial motor vehicles and trailers, and upon payment of an additional fee in the amount provided in subsection (4)(a) of this section, shall be issued a personalized license tag of the same color as regular license tags to consist of the name of the county and not more than seven (7) letters of the alphabet or seven (7) numbers in lieu of the license tag numbering system prescribed by law. The purchaser of the personalized license tag may choose the combination of such letters or numbers, but no two (2) motor vehicles or trailers shall have the same combination of letters or numbers. In the event that the same combination of letters has been chosen by two (2) or more purchasers, the Department of Revenue shall assign a different number to each such purchaser which shall appear on the license tag following the combination of letters; however, this combination shall not exceed seven (7) letters and/or numbers. The combination of letters and/or numbers written across the license tag shall be sufficiently large to be easily read but shall not be less than three (3) inches in height. No combination of letters or numbers which comprise words or expressions that are considered obscene, slandering, insulting or vulgar in ordinary usage shall be permitted, with the Commissioner of Revenue having the responsibility of making this determination. If, however, such license plate is issued in error or otherwise and is determined by the commissioner to be obscene, slanderous, insulting, vulgar or offensive, the commissioner shall notify the owner that the license plate must be surrendered and that another personalized license plate may be selected by him and issued at no cost. Should the vehicle or trailer owner not desire another personalized license plate, the fee for such plate shall be refunded. In the event the owner fails to surrender the license plate after receiving proper notification, the commissioner shall issue an order directing that the license plate be seized by agents of the Department of Revenue or any other duly authorized law enforcement personnel.

(2) For the purposes of this section the terms "motor vehicle" and "vehicle" include motorcycles.

(3) Application for the personalized license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application form shall contain space for the applicant to make five (5) different choices for the combination of the letters and numbers in the order in which the combination is desired by the applicant. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue within seven (7) days of the date the application is made. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4)(a) Beginning with any registration year commencing on or after November 1, 1986, any person applying for a personalized license tag shall pay an additional fee which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's or trailer's established license tag year. The additional fee of

Thirty Dollars ($30.00) is due and payable at the time the original application is made for a personalized tag and thereafter annually at the time of renewal registration as long as the owner retains the personalized tag. If the owner does not wish to retain the personalized tag, he must surrender it to the local county tax collector. The additional fee due at the time of renewal registration shall be collected by the county tax collector and remitted to the Department of Revenue on a monthly basis as prescribed by the department.

(b) The Department of Revenue shall deposit all taxes and fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute to the credit of the State General Fund Sixteen Dollars and Twenty-five Cents ($16.25) of each additional fee and the remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(5) A regular license tag must be properly displayed as required by law until replaced by a personalized license tag; and the regular license tag must be surrendered to the tax collector upon issuance of the personalized license tag. The tax collector shall issue up to two (2) license decals for the personalized license tag, which will expire the same month and year as the original license tag.

(6) The applicant shall receive a refund of the fee paid for a personalized license tag if the personalized license tag is not issued to him because the combination of letters and numbers requested to be placed thereon is not available for any reason.

(7) In the case of loss or theft of a personalized license tag, the owner may make application and affidavit for a replacement license tag as provided by Section 27-19-37. The fee for a replacement personalized license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular license tags.

(8) The owner of a personalized license tag may make application for a duplicate of such tag. The fee for such duplicate personalized license tag shall be Ten Dollars ($10.00). The tax collector receiving the application shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such duplicate personalized license tag and the remainder shall be distributed in the same manner as funds from the sale of regular license tags. A duplicate personalized license tag may not be fastened to the rear of a vehicle or trailer and may not be utilized as a replacement for any personalized license tag issued pursuant to this section. Month decals and year decals shall not be issued for duplicate personalized license tags and month decals and year decals shall not be attached to duplicate personalized license tags.

SOURCES: Laws, 1981, ch. 540, § 1; Laws, 1984, ch. 478, § 11; Laws, 1986, ch. 420, § 5; Laws, 1992, ch. 553; Laws, 1997, ch. 377, § 5; Laws, 1997, ch. 552,

§ 4; Laws, 2001, ch. 596, § 10; Laws, 2005, ch. 499, § 23; Laws, 2011, ch. 523, § 60, eff from and after passage (approved Apr. 26, 2011.)

Joint Legislative Committee Note — Section 5 of ch. 377, Laws of 1997, effective July 1, 1997 (approved March 18, 1997) amended this section. Section 4 of ch. 552, Laws of 1997, effective July 1, 1997 (approved April 22, 1997) also amended this section. As set out above, this section reflects the language of Section 4 of ch. 552, Laws of 1997, pursuant to Section 1-3-79 which provides that whenever the same section of law is amended by different bills during the same legislative session, and the effective dates of the amendments are the same, the amendment with the latest approval date shall supersede all other amendments to the same section approved on an earlier date.

Editor's Note — Laws of 1984, ch. 478, § 3, effective from and after July 1, 1984, provides:

"SECTION 3. For purpose of this section, requirements that funds be deposited on the same day "collected" shall mean when remittances of tax collections and reports in connection therewith shall have been subjected to only minimum essential but expeditious processing."

Laws of 1984, Chapter 478, § 35, effective July 1, 1984, provides:

"SECTION 35. The provisions of this act shall control if in conflict with any other statute, the operation of which would tend to frustrate the purposes of this act."

Laws of 1986, ch. 420, § 7, effective July 1, 1986, provides as follows:

"SECTION 7. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

§ 27-19-49. Special license tags or plates; Shrine motorcycle corps.

(1) Owners of motorcycles who are members of a Shrine motorcycle club, corps or unit of Mississippi may, in their discretion, purchase and use, in lieu of the motorcycle tag described in Section 27-19-35, an especially prepared tag of the same dimensions as the regular motorcycle tag. This distinctive tag shall be of a yellow background; the Shrine emblem in green coloring in the middle left of the tag; "Miss." (abbreviated) in red letters in the lower left of the tag; the year of issuance in abbreviated form (the last two numbers) in red letters in the lower right of the tag; and the designated number of the particular tag in red numbers in the middle right of the tag. These tags shall be numbered commencing with the numeral "1."

(2) These distinctive Shrine tags shall be ordered through the State Tax Commission by an official of each such Shrine club, corps or unit desiring same. Only one such distinctive tag shall be allowed to each individual member of any Shrine club, corps or unit and only for a heavy weight or heavy duty motorcycle.

(3) The individual Shrine members or Shrine club, corps or unit so ordering such tag or tags shall pay the regular motorcycle tag fees and taxes as designated by the tax collector's office of the county in which the motorcycle is registered and such Shrine members, clubs, corps or units shall pay any additional charge necessary for the purchase of such distinctive tag. Each such distinctive Shrine tag will be duly recorded and registered at the office of the sheriff of the county in which the individual Shrine member resides.

SOURCES: Codes, 1942, § 9352-15.8; Laws, 1968, ch. 545, §§ 1-3; Laws, 2001, ch. 596, § 11, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

§ 27-19-50. Repealed.

Repealed by Laws, 1995, ch. 382, § 1, eff from and after July 1, 1995.
[Laws, 1991, ch. 510, § 3]

Editor's Note — Former § 27-19-50 related to display of "RENTAL" on license plates.

§ 27-19-51. Special license tags or plates; army and air national guards and reserves.

(1) In recognition of their many and varied patriotic services rendered the state, the United States and the citizens thereof, Mississippians who have completed an active duty career with the Armed Forces of the United States and active duty and retired members of the Army National Guard, Air National Guard, and the United States Reserves, including both enlisted and officer personnel, upon application and subject to the provisions of this section may be issued distinctive motor vehicle license plates or tags identifying these persons with such organizations. For the purposes of this section the term "Armed Forces" includes the United States Merchant Marines and members thereof in maritime service during the period from December 7, 1941 to August 15, 1945. The distinctive plates or tags so issued shall comply with the provisions of Section 27-19-41 and shall be of such color and design as may be agreed upon by the Adjutant General and the Department of Revenue for the Army National Guard or Air National Guard, by the Mississippi chapters of the Retired Officers Association and the Retired Non-Commissioned Officers Association and the Department of Revenue for retired active duty members of the Armed Forces of the United States, and by the Department of Revenue for retired members of the United States Merchant Marines. Each distinctive license plate shall bear the words "National Guard" or the name of the appropriate armed service and need not bear prefixed numbers identifying the county of issuance.

(2) The surviving spouse of any person who was issued a distinctive license plate or tag under subsection (1) of this section because of completion of an active duty career with the Armed Forces of the United States or because of retirement from the Army National Guard, Air National Guard or United States Reserves, or any prisoner of war issued a distinctive license plate or tag under Section 27-19-54, shall be eligible to receive the same type of distinctive license plate or tag which the deceased spouse was issued.

(3) The distinctive license plates here provided for shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the several counties of the state in like manner as are other motor vehicle license plates or tags and such officers shall be entitled to their regular fees for such service. Applicants for such distinctive plates shall present to the issuing official proof of their membership in the Army National Guard, Air National Guard, or United States Reserves by means of certificate signed by the commanding officer of such applicant on forms prescribed by the Adjutant General of Mississippi. Retired members of the Armed Forces of the United States applying for such plates shall present to the issuing officials a copy of their active duty retirement orders or other proof of retirement from active service with one of the Armed Forces of the United States. The distinctive license plates or tags so issued shall be used only upon and for personally or jointly owned private passenger vehicles (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the member making application therefor, and when so issued to such applicant shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

(4) In addition to use of such distinctive license plates or tags on such personally or jointly owned vehicles, such distinctive plate or tag may be used on state-owned vehicles operated by the State Military Department provided the prefix "MNG" is placed ahead of the number thereon. Motor vehicles for which such distinctive license plates or tags are issued shall be registered by the proper official as are other motor vehicles.

(5) The distinctive license plates issued hereunder shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing such distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by the owner to whom issued and returned by the owner to the tax collector of the county or the Department of Revenue, as the case may be.

(6) The Adjutant General is authorized to recognize not more than one hundred (100) senior staff officers, commanders, command sergeants major and senior enlisted advisors by designating the issue of National Guard distinctive license plates or tags numbered "1" through "100." These license plates or tags shall be retained by the individual so designated and may be transferred between vehicles or individuals under procedures established by the Department of Revenue. The Adjutant General is responsible for furnishing the Department of Revenue necessary information to effect issue or transfer of these specially numbered license plates or tags.

(7) National Guard plates or tags shall be prepared and furnished for the licensing year commencing November 1, 1962, and annually thereafter. The Adjutant General shall furnish the Department of Revenue with an estimate of the number of such distinctive plates or tags required in each of the several counties of the state.

(8) The provisions of this section are supplementary to the laws of this state pertaining to the licensing of motor vehicles and nothing herein shall be construed as abridging or repealing any of such laws.

SOURCES: Codes, 1942, § 9352-15.9; Laws, 1962, ch. 521, §§ 1-6; Laws, 1968, ch. 546, §§ 1, 2; Laws, 1968, ch. 361, § 18; Laws, 1970, ch. 493, § 1; Laws, 1976, ch. 361, § 10; Laws, 1977, ch. 484, § 2; Laws, 1978, ch. 397, § 1; Laws, 1980, ch. 400; Laws, 1984, ch. 508, § 5; Laws, 1994, ch. 631, § 1; Laws, 1995, ch. 557, § 1; Laws, 2012, ch. 534, § 38, eff from and after July 1, 2012.

Editor's Note — Laws of 1984, ch. 508, § 12, effective July 1, 1984, provides as follows:

"SECTION 12. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws; being Section 27-19-1 et seq., Mississippi Code of 1972, and the Motor Vehicle Ad Valorem Tax Law of 1958, prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Cross References — Licenses and tags for state owned vehicles generally, see § 27-19-27.

Persons entitled to receive distinctive license plate or tag under this section may also receive an emblem or decal to affix to special antique plates issued under §§ 27-19-47 and 27-19-47.2, see §§ 27-19-47, 27-19-47.2.

Adjutant general, see § 33-3-7.

National guard generally, see § 33-7-1 et seq.

§ 27-19-52. Special license tags or plates; members of federal and state judiciary and state and federal prosecutors authorized to apply for specialty tags that cannot be traced except by law enforcement agencies for certain purposes.

Any federal judge or magistrate, any justice of the Mississippi Supreme Court, any judge of the Mississippi Court of Appeals, any chancellor or circuit court judge, any county court judge, the United States Attorney or any attorney assigned to his office, or any state district attorney or assistant district attorney, upon the payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, may, upon request, be issued a motor vehicle license tag by the State Tax Commission whose number cannot be traced except by a law enforcement agency upon a request directed to the State Tax Commission that is related to a legitimate law enforcement purpose. The motor vehicle license tag letters or numbers, or both, shall be assigned by the State Tax Commission and the tag shall be indistinguishable from a regular motor vehicle license tag. The tag shall be applied for at the county tax collector's office and the application shall be directed to the State Tax Commission for issuance of the tag by whatever method the commission considers appropriate. For all purposes, other than the issuance of the tag and its inability to be traced, the tag shall be treated in the same manner as a regular motor vehicle license tag.

SOURCES: Laws, 2006, ch. 366, § 1, eff from and after July 1, 2006.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

§ 27-19-53. Special license tags or plates; disabled American veterans.

(1) Any legal resident of the State of Mississippi who is a veteran of service in the Armed Forces of the United States, and who is rated as having one hundred percent (100%) permanent service-connected disability by the Veterans' Administration is privileged to purchase annually under this subsection one (1) motor vehicle license plate or tag in his or her county of legal residence, for the sum of One Dollar ($1.00) in total cost, regardless of make or model of motor vehicle. The registration year of such motor vehicle shall commence the first day of the month in which application for registration is made, as provided in Section 27-19-31.

(a) Not more than one (1) such motor vehicle license plate or tag shall be issued under this subsection to each such qualified veteran.

(b) This section pertains only to taxes or plates for private passenger motor vehicles or pickup trucks.

(c) Proof of ownership of a particular motor vehicle for which a license plate or tag is requested must be shown at time of application for such plate or tag.

(d) Vehicles owned by such veterans are exempt under this subsection from all ad valorem and privilege taxes; however, the surviving spouse of a deceased person who was issued a license plate or tag under this subsection shall be entitled to apply for or retain a license tag issued under this subsection and may continue annually to renew registration for one (1) motor vehicle license plate or tag under this subsection for as long as the spouse remains unmarried. At the time of application or renewal registration, a surviving spouse who desires to retain the distinctive plate or tag issued under this subsection shall file with the county tax collector a sworn statement that the spouse is unmarried. Any such vehicle when so registered shall be exempt from all ad valorem and privilege taxes.

(2) Any person who is entitled to obtain a license tag under subsection (1) of this section may be issued one (1) additional such license tag for any other vehicle registered in his or her name upon payment of the road and bridge

privilege taxes, ad valorem taxes and registration fees as otherwise prescribed by law for the particular vehicle.

(3) The State Tax Commission is directed to furnish each veteran obtaining a license tag under this section an emblem, which the veteran shall attach securely to the tag, showing that the tag was issued to a disabled American veteran.

(4) A license issued under this section shall not be transferable to any other person.

(5) Any person evading or violating any of the provisions of this section, or attempting to secure benefits under this section to which he is not entitled, shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than One Thousand Dollars ($1,000.00) or imprisoned in the county jail for not less than ninety (90) days, or both.

SOURCES: Codes, 1942, §§ 9352-16.5, 9352-20.5; Laws, 1970, ch. 490, §§ 1-4; Laws, 1971, ch. 484, § 1; Laws, 1977, ch. 484, § 3; Laws, 1992, ch. 501, § 8; Laws, 2004, ch. 559, § 18; Laws, 2005, ch. 447, § 1, eff from and after passage (approved Mar. 25, 2005.)

Editor's Note — Laws of 1992, ch. 501, § 11, effective from and after October 1, 1992, provides as follows:

"SECTION 11. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws or the motor vehicle ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the highway privilege tax laws and the motor vehicle ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

Motor vehicle ad valorem taxes, see § 27-51-1 et seq.

Motor vehicles owned by disabled American veterans being exempt from motor vehicle ad valorem taxes, see § 27-51-41.

Imposition of standard state assessment in addition to all court imposed fines or other penalties for any misdemeanor violation, see § 99-19-73.

ATTORNEY GENERAL OPINIONS

Intent of Miss. Code Section 27-19-53, concerning exempt car tags for spouses of disabled American veterans, recipients of Congressional Medal of Honor, and former prisoners of war, is to allow surviving spouse to obtain tax-exempt tag when deceased husband qualified to receive tax-exempt tag but never applied for or received exempt tag; surviving spouse who remarried and is now divorced is not eligible for exempt tag, even if her first husband had been issued tag. Long, Apr. 21, 1993, A.G. Op. #93-0266.

The exemption from ad valorem taxes provided in Section 27-19-53 applies to personally or jointly-owned vehicles, but to only one vehicle. Byrd, April 26, 1996, A.G. Op. #96-0233.

A vehicle must be titled either in the veteran's name only or jointly in the veteran's and the spouse's name in order to be entitled to the exemption from ad valorem taxes provided in Section 27-19-53. The fact that the spouse in question has a power of attorney does not change this situation. Byrd, April 26, 1996, A.G. Op. #96-0233.

§ 27-19-54. Special license tags or plates; congressional medal of honor recipients; former prisoners of war.

(1) Any legal resident of the State of Mississippi who was a prisoner of war or who is a recipient of the Congressional Medal of Honor is privileged to obtain one (1) motor vehicle license plate or tag on an annual basis in his county of legal residence. The registration year of such motor vehicle shall commence the first day of the month in which application for registration is made, as provided in Section 27-19-31, Mississippi Code of 1972.

(2) This section pertains only to tags or plates for private passenger motor vehicles or pickup trucks.

(3) Proof of ownership of each particular motor vehicle for which a license plate or tag is requested and proof that the owner thereof is a former prisoner of war or a recipient of the Congressional Medal of Honor must be shown at time of application for such plate or tag. A certificate from the State Veterans Affairs Board stating that said individual is a former prisoner of war or a recipient of the Congressional Medal of Honor shall be sufficient proof.

(4) Vehicles owned by such former prisoners of war, a recipient of the Congressional Medal of Honor or the unmarried surviving spouse of any such person are hereby exempt from all motor vehicle registration fees and privilege taxes.

(5) The State Tax Commission is directed to furnish to the tax collector of each county a sufficient number of distinctive motor vehicle license plates or tags which shall be of such color and design as the State Tax Commission shall prescribe subject to the approval of the Mississippi License Tag Commission and in accordance with the provisions of Section 27-19-41. However, such distinctive plates or tags shall bear and include the words "Ex-POW."

(6) A license issued under this section shall not be transferable to any other person; however, the surviving spouse of a deceased person who was issued a license plate or tag under this section shall be entitled to apply for or retain a license issued under this section and may continue annually to renew registration for one (1) motor vehicle license plate or tag under this section for as long as the spouse remains unmarried. At the time of application or renewal registration, a surviving spouse who desires to retain the distinctive plate or tag issued under this section shall file with the county tax collector a sworn statement that the spouse is unmarried.

(7) Any person evading or violating any of the provisions of this section, or attempting to secure benefits under this section to which he is not entitled, shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than One Thousand Dollars ($1,000.00) or by imprisonment in the county jail for not less than six (6) months, or both.

(8) As used in this section, the term "prisoner of war" means any regularly appointed, enrolled, enlisted or inducted member of the military or naval forces of the United States who was held as a prisoner of war for any period of time by any government of any nation with which the United States has been at war; and it also means any regularly appointed, enrolled, enlisted or inducted member of the Armed Forces of the United States who was held as a prisoner of war for any period of time subsequent to June 25, 1950, by any hostile force with which the Armed Forces of the United States were actually engaged in armed conflict subsequent to such date and prior to August 21, 1954, or any person (military or civilian) assigned to duty on the U.S.S. Pueblo who was captured by the military forces of North Korea on January 23, 1968, and thereafter held prisoner by the government of North Korea for any period of time ending on or before December 23, 1968, except any person who, at any time, voluntarily, knowingly and without duress, gave aid to or collaborated with or in any manner served any such hostile force; and it also means any regularly appointed, enrolled, enlisted or inducted member of the Armed Forces of the United States who was held as a prisoner of war for any period of time during the Vietnam Conflict by any force hostile to the United States, except any such member who, at any time, voluntarily, knowingly and without duress, gave aid to or collaborated with, or in any manner served, such hostile force. The term "Vietnam Conflict" relates to the period beginning February 28, 1961, and ending on such date as shall thereafter be determined by presidential proclamation or concurrent resolution of the Congress.

SOURCES: Laws, 1979, ch. 349, § 1; Laws, 1992, ch. 501, § 9; Laws, 2004, ch. 559, § 19, eff from and after July 1, 2004.

Editor's Note — Laws of 1992, ch. 501, § 11, effective from and after October 1, 1992, provides as follows:

"SECTION 11. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws or the motor vehicle ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the highway privilege tax laws and the motor vehicle ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Exemption from ad valorem taxes, see § 27-51-41.

Imposition of standard state assessment in addition to all court imposed fines or other penalties for any misdemeanor violation, see § 99-19-73.

§ 27-19-55. Special license tags or plates; sheriffs and deputies.

(1) The sheriff of each county in the State of Mississippi and the officially appointed deputy sheriffs of each county, upon application by the sheriff to the State Tax Commission shall be entitled to purchase a special license plate through such office. Only one (1) such tag shall be allowed to each individual sheriff and deputy sheriff in each tag period, and such tag shall be placed upon the vehicle used in the carrying out of official sheriff's department duties.

(2) The State Tax Commission is authorized to implement the provisions of this section by its own administrative process, according to the provisions herein. The State Tax Commission shall furnish the special license tags and decals to the sheriff's office as provided herein, and the cost of such tags and decals shall be the same as established by law for the vehicle licensed.

When a car for which a tag has been issued is sold or traded by the sheriff's department during the period for which the tag is issued, said tag shall be transferred, in addition to the decals on the tag, to the new or other car replacing the car for which the tag was originally issued.

(3) The tag and decals issued for the sheriffs of the various counties and the deputy sheriffs, shall conform to the provisions of Section 27-19-31, except as follows: The registration number shall be the two (2) digit county code, the initials "S.O.," and in the space immediately to the right of "S.O." there shall appear the number "1," to and including the exact number of deputy sheriffs employed in that particular county. However, the first distinctive license reading "S.O. 1" shall be designated for the sheriff of each county.

SOURCES: Codes, 1942, §§ 9352-15.11, 9352-15.12, 9352-15.13, 9352-15.14; Laws, 1970, ch. 491, §§ 1-4; Laws, 1976, ch. 361, § 11; Laws, 1997, ch. 377, § 3; Laws, 2001, ch. 596, § 12, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

ATTORNEY GENERAL OPINIONS

A sheriff does not have the authority to declare a tag number "retired" for one of his patrol cars and, therefore, must number the tags sequentially. Holder, December 23, 1998, A.G. Op. #98-0794.

§ 27-19-56. Special license tags or plates; persons with disabilities; decals and windshield placards; renewal; enforcement of parking restrictions.

(1)(a) Upon application by any legal resident of the State of Mississippi with a disability which limits or impairs the ability to walk, or by the owner of a motor vehicle who has a child, parent or spouse with a disability which limits or impairs the ability to walk and the child, parent or spouse is living with the applicant, the Department of Revenue shall prepare and issue through the county tax collectors a special license plate bearing the International Symbol of Access adopted by Rehabilitation International in 1969 at its Eleventh World Congress on Rehabilitation of the Disabled for not more than two (2) vehicles that are registered in the applicant's name. The initial application shall be accompanied by the certification of a licensed physician that (i) the applicant or the applicant's child, parent or spouse meets the definition of persons with disabilities which limit or impair the ability to walk; and (ii) that the physician has determined that the applicant or the applicant's child, parent or spouse will have the disability for at least five (5) years. The Department of Revenue shall prepare and issue to the tax collectors of the various counties, decals for placement on the special license plates. The decals shall bear thereon the month in which the license plate was issued and the year in which the special license plate will expire. The special license plate issued under this section is valid for the period of time that the license tag attached upon a motor vehicle is issued pursuant to Section 27-19-31(1). A person to whom the special license plate is issued may retain the special license plate and may renew it by submitting to the county tax collector, on or before its expiration, the certification of a licensed physician that the physician has determined (i) that the applicant or the applicant's child, parent or spouse meets the definition of a person with a disability which limits or impairs the ability to walk; and (ii) that the applicant or the applicant's child, parent or spouse will have the disability for at least five (5) years. If an applicant fails to renew the special license plate before its date of expiration, then he or she shall surrender the special license plate to the county tax collector and the tax collector shall issue to such person a regular license plate to replace the special license plate.

(b) Upon application by any legal resident of the State of Mississippi who has a disabled American veteran plate or tag issued under Section 27-19-53 properly displayed on his vehicle and a disability which limits or impairs the ability to walk, the Department of Revenue shall prepare and issue through the county tax collectors a special decal bearing the International Symbol of Access adopted by Rehabilitation International in 1969 at its Eleventh World Congress on Rehabilitation of the Disabled for not more than two (2) vehicles that are registered in the applicant's name and properly display the plate or tag issued under Section 27-19-53. The decal shall be affixed to the plate or tag issued under Section 27-19-53. The initial application shall be accompanied by the certification of a licensed physician that (i) the applicant meets the definition of persons with disabilities which limit or impair the ability to walk; and (ii) that the physician has determined that the applicant will have the disability for at least five (5) years. The Department of Revenue shall prepare and issue to the tax collectors of the various counties, decals for placement on the plate or tag issued under Section 27-19-53. The decals shall bear thereon the month in which the license plate or tag was issued and the year in which the plate or tag will expire. The special decal is valid for the period of time that the license tag attached upon a motor vehicle is issued pursuant to Section 27-19-53. A person to whom the special decal is issued may retain the decal and may renew it by submitting to the county tax collector, on or before its expiration, the certification of a licensed physician that the physician has determined (i) that the applicant meets the definition of a person with a disability which limits or impairs the ability to walk; and (ii) that the applicant will have the disability for at least five (5) years. If an applicant fails to renew the special license plate decal before its date of expiration, then he shall surrender the decal to the county tax collector.

(c)(i) The terms "vehicle" and "motor vehicle," as used in this section, include motorcycles.

(ii) The term "persons with disabilities which limit or impair the ability to walk" when used in this section means those persons who, as determined by a licensed physician:

1. Cannot walk two hundred (200) feet without stopping to rest; or

2. Cannot walk without the use of, or assistance from, a brace, cane, crutch, another person, prosthetic device, wheelchair, or other assistive device; or

3. Are restricted by lung disease to such an extent that the person's forced (respiratory) expiratory volume for one (1) second, when measured by spirometry, is less than one (1) liter, or the arterial oxygen tension is less than sixty (60) mm/hg on room air at rest; or

4. Use portable oxygen; or

5. Have a cardiac condition to the extent that the person's functional limitations are classified in severity as Class III or Class IV according to standards set by the American Heart Association; or

6. Are severely limited in their ability to walk due to an arthritic, neurological or orthopedic condition.

(d) An applicant for a special license plate or decal bearing the International Symbol of Access shall not be required to pay any fee or charge for the issuance of such license plate or decal separate from or in addition to the road and bridge privilege taxes, ad valorem taxes and registration fees otherwise required by law to be paid for the issuance of a regular license plate for such vehicle.

(2) The Department of Revenue shall prepare removable windshield placards and such placards shall be issued and periodically renewed upon the applications of persons with disabilities which limit or impair the ability to walk, or upon the applications of owners of motor vehicles who have a child, parent or spouse with a disability which limits or impairs the ability to walk and the child, parent or spouse is living with the owner of the motor vehicle. The placards shall be issued, free of charge, to applicants through the offices of the tax collectors of the counties. The initial application shall be accompanied by the certification of a licensed physician that the applicant or the applicant's child, parent or spouse meets the definition of persons with disabilities which limit or impair the ability to walk. These placards shall be valid for the period of time that the license tag attached upon a motor vehicle is issued pursuant

to Section 27-19-31(1) and may be renewed in the same manner as provided for the renewal of the special license plates or decals under subsection (1) of this section. The removable windshield placard must be displayed on the left side of the vehicle dashboard or by hanging it on the rearview mirror of the vehicle. The Department of Revenue shall prescribe the placement for motorcycles.

(3) The Department of Revenue shall provide for the issuance of a temporary removable windshield placard, upon the application of a person with a disability which limits or impairs the ability to walk, or upon the application of the owner of a motor vehicle who has a child, parent or spouse with a disability which limits or impairs the ability to walk and the child, parent or spouse is living with the owner of the motor vehicle. Temporary removable windshield placards authorized by this subsection shall be prepared by the Department of Revenue and shall be issued, free of charge, to applicants through the offices of the tax collectors of the counties. Application for a temporary removable windshield placard must be accompanied by the certification of a licensed physician that the applicant or the applicant's child, parent or spouse meets the definition of persons with disabilities which limit or impair the ability to walk. The certification shall also include the period of time that the physician determines the applicant or the applicant's child, parent or spouse will have the disability, not to exceed six (6) months. The temporary removable windshield placard must be displayed on the left side of the vehicle dashboard or by hanging it on the rearview mirror of the vehicle. The temporary removable windshield placard shall be valid for a period of time for which the physician has determined that the applicant will have the disability, not to exceed six (6) months from the date of issuance. The Department of Revenue shall prescribe the placement for motorcycles.

(4) The removable windshield placard and the temporary removable windshield placard shall be two-sided and shall include:

(a) The International Symbol of Access, which is at least three (3) inches in height, centered on the placard (the color of the removable windshield placard shall be white on a blue shield; and the temporary removable windshield placard shall be white on a red shield);

(b) An identification number and, on the reverse side, the name of the individual to whom the placard is issued;

(c) A date of expiration; and

(d) The seal of the State of Mississippi.

(5)(a) It shall be unlawful to park a motor vehicle in an area set aside for persons who are disabled if the motor vehicle does not (i) have displayed the removable windshield placard authorized in this section with the date of expiration visible, (ii) have the special license plate issued under this section properly displayed upon the motor vehicle, (iii) have the disabled American veteran tag or plate issued under Section 27-19-53 properly displayed upon the motor vehicle, or (iv) have the disabled Purple Heart Medal recipient tag or plate issued under Section 27-19-56.5 properly displayed upon the motor vehicle. Any person who unlawfully parks a motor vehicle in such areas, or who blocks such spaces or access thereto, shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than Two Hundred Dollars ($200.00) for each such violation. For the third and subsequent offenses under this section, the offender's driver's license shall be suspended for ninety (90) days by the Commissioner of Public Safety in accordance with Section 63-1-53 in addition to any fine imposed. The court shall not suspend or reduce any fine required to be imposed under this subsection.

(b) A person who is charged with a violation of this section by parking a motor vehicle in an area set aside for persons who are disabled and failing properly to display (i) a removable windshield placard on the dash of the vehicle or by hanging it on the rearview mirror of the vehicle, (ii) a special license plate issued under this section upon the vehicle, (iii) a disabled American veteran tag or plate issued under Section 27-19-53, or (iv) have the disabled Purple Heart Medal recipient tag or plate issued under Section 27-19-56.5 properly displayed upon the motor vehicle shall not be convicted and shall have the charge dismissed upon presentation to the court of proof by means of sworn oral testimony or sworn affidavit that at the time of the charged violation such person or a passenger in the vehicle possessed a valid removable windshield placard issued under this section.

(6) Any person who, for the purpose of obtaining a special license plate or windshield placard under this section, files with the county tax collector a physician's certification, knowing the certification to be false or to have been fraudulently obtained, shall be guilty of a misdemeanor and, upon conviction, shall be fined not more than Two Hundred Dollars ($200.00).

(7) All law enforcement officers are authorized to enforce this section on public and private property. Provision of spaces restricted to handicapped parking and proper marking of such spaces shall be considered as intent and permission to enforce such designated parking on private property. Any owner of private property may tow away a vehicle that is parked on the owner's private property in violation of the disabled parking restrictions set forth in this section at the vehicle owner's expense. In addition, the vehicle owner may be subject to any fines or other penalties provided in this section. Only areas marked in accordance with the Americans with Disabilities Act Accessibility Guidelines or equivalent standards shall be enforced. Spaces shall bear the International Symbol of Access.

(8) Motor vehicles displaying a special license plate, license plate decal, placard or parking certificate or permit bearing the International Symbol of Access issued to a person with a disability by any other state or district subject to the laws of the United States shall be allowed the special parking privileges under this section provided the license plate, decal, placard, permit or certificate bears the International Symbol of Access and is displayed in a prominent place on the vehicle.

(9) Parking in any area set aside for persons who are disabled is limited to vehicles which, immediately before or after the utilization of such an area, are used to transport a person with a disability which limits or impairs the ability to walk. The identification required to park in such an area, except as provided in subsection (8) of this section, is as follows:

(a) For a vehicle used to transport a person with a permanent disability, that person's permanent windshield placard must be displayed or the vehicle must have a special license tag issued under this section or Section 27-19-53 properly displayed.

(b) For a vehicle being used by a person who has a temporary disability which limits or impairs the ability to walk, or which is being used to transport such a person, a temporary windshield placard must be displayed. Any person who parks in an area set aside for persons who are disabled in violation of this subsection shall be punished as provided for in subsection (5) of this section.

(10) Upon application by a nursing home, retirement home or other institution that transports disabled persons, the Department of Revenue may issue the special license plate authorized pursuant to this section for not more than one (1) vehicle that is registered in the applicant's name that is used to transport disabled residents of the institution. Such institution shall comply with all other laws regarding the registration of such vehicle.

SOURCES: Laws, 1979, ch. 352; Laws, 1983, ch. 379; Laws, 1987, ch. 493; Laws, 1988, ch. 410; Laws, 1989, ch. 372, § 1; Laws, 1992, ch. 316, § 1; Laws, 1993, ch. 586, § 1; Laws, 1995, ch. 344, § 2; Laws, 1996, ch. 449, § 1; Laws, 1998, ch. 517, § 1; Laws, 2001, ch. 570, § 1; Laws, 2001, ch. 596, § 13; Laws, 2002, ch. 335, § 1; Laws, 2003, ch. 561, § 1; Laws, 2004, ch. 307, § 1; Laws, 2007, ch. 522, § 6; Laws, 2008, ch. 515, § 31; Laws, 2015, ch. 481, § 31, eff from and after July 1, 2015.

Joint Legislative Committee Note — Section 1 of ch. 570, Laws of 2001, effective from and after July 1, 2001 (approved April 7, 2001), amended this section. Section 13 of ch. 596, Laws of 2001, effective from and after July 1, 2001 (approved April 12, 2001), also amended this section. As set out above, this section reflects the language of both amendments pursuant to Section 1-1-109, which gives the Joint Legislative Committee on Compilation, Revision, and Publication authority to integrate amendments so that all versions of the same code section enacted within the same legislative session may become effective. The Joint Committee on Compilation, Revision, and Publication ratified the integration of these amendments as consistent with the legislative intent at the April 26, 2001, meeting of the Committee.

Pursuant to Section 1-1-109, the Joint Legislative Committee on Compilation, Revision and Publication of Legislation corrected a typographical error in the second paragraph of subsection (1). The word "includes" was changed to "include." The Joint Committee ratified the correction at its July 13, 2009, meeting.

Pursuant to 1-1-109, the Joint Legislative Committee on Compilation, Revision and Publication of Legislation corrected a typographical error in this section, as amended by Laws of 2015, ch. 481. The phrase "...properly displayed upon the motor vehicle upon the vehicle..." was changed to "...properly displayed upon the motor vehicle..." The Joint Committee ratified the correction at its August 5, 2016, meeting.

Cross References — Prohibition against suspending or revoking a person's driver's license for violating laws and ordinances in regard to parking of vehicles, except as provided in this section, see § 21-23-19.

Decals, generally, see § 27-19-31.

Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

Imposition of standard state assessment in addition to all court imposed fines or other penalties for any misdemeanor violation, see § 99-19-73.

ATTORNEY GENERAL OPINIONS

Municipal law enforcement officers may cite an individual who improperly parks in a handicapped marked parking space when the handicapped designated vehicle is not being utilized for the benefit of a handicapped or disabled person. Clark, Jan. 31, 2003, A.G. Op. #03-0030.

§ 27-19-56.1. Special license tags or plates; fire fighters.

(1) Any owner of a motor vehicle who is a firefighter, including a career firefighter, a volunteer firefighter or an industrial firefighter, employed by or in the service of any municipality, county, fire district, state agency or industry in the state who is a resident of this state, or who is a retired firefighter who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a firefighter or retired firefighter. The distinctive license tags so issued shall be of such color and design as may be agreed upon by the Executive Committee of the Mississippi Fire Fighters Association and the Department of Revenue, shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag and may, in the discretion of the Department of Revenue, display the county name.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags (a) shall present to the issuing official proof of their employment or service as a firefighter by presentation of the applicant's official firefighter identification card or a signed and notarized affidavit from the governing authority or chief executive officer of the municipality, county, fire district, agency or industry by or for whom the applicant is employed or serves as a firefighter; or (b) shall present proof that they are a retired firefighter by presentation of a signed and notarized affidavit from the governing authority or chief executive officer of the municipality, county, fire district, agency or industry from whom the firefighter retired. The application and the additional fee imposed under subsection (3) of this section, less three percent (3%) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 1992, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The

additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, or if the owner resigns from or otherwise vacates his employment or service as a firefighter, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of distinctive license tags. The State Treasurer shall distribute an amount equal to Seven Dollars ($7.00) of the additional fees collected for each such distinctive license tag issued under this section to the State General Fund, and the remainder of such additional fees collected shall be distributed by the State Treasurer to the Mississippi Fire Fighters Association.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37, Mississippi Code of 1972. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In lieu of the distinctive license tag authorized under subsections (1) through (6) of this section, any person who presents proof of his employment or service as a firefighter in the manner provided in subsection (2) of this section, may be issued a distinctive license tag decal for each motor vehicle registered in his name identifying such person as a firefighter. The distinctive license tag decal shall be of such size, color and design as may be agreed upon by the Executive Committee of the Mississippi Fire Fighters Association and the Department of Revenue; however, the Department of Revenue shall have final approval of the size, color and design. The distinctive license tag decals shall be prepared and sold at Two Dollars ($2.00) each through the Mississippi Fire Fighters Training Academy.

SOURCES: Laws, 1992, ch. 501, § 2; Laws, 1995, ch. 477, § 1; Laws, 1997, ch. 377, § 6; Laws, 2001, ch. 596, § 14; Laws, 2013, ch. 560, § 40, eff from and after July 1, 2013.

Editor's Note — Laws of 1992, ch. 501, § 11, effective from and after October 1, 1992, provides as follows:

"SECTION 11. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws or the motor vehicle ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the highway privilege tax laws and the motor vehicle ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

Cross References — Provisions of § 27-19-44 do not apply to distinctive or special license tags or plates issued under this section, see § 27-19-44.

RESEARCH REFERENCES

Am Jur. 7A Am. Jur. 2d, Automobiles and Highway Traffic §§ 58, 59, 71.

39 Am. Jur. 2d, Highways, Streets, and Bridges §§ 12, 13, 74, 82-87, 117, 236, 237, 243, 244, 682.

CJS. 39A C.J.S., Highways § 155 et seq.

§ 27-19-56.2. Special license tags or plates; law enforcement officers.

(1) Any owner of a motor vehicle who is a duly sworn law enforcement officer employed by or in the service of the state, a county, a municipality or other political subdivision of the state, or who is a retired law enforcement officer who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a law enforcement officer or retired law enforcement officer. The distinctive license tags so issued shall be of such color and design as may be agreed upon by the Executive Committee of the Mississippi Law Enforcement Officer's Association, the Legislative Committee of the Mississippi Sheriff's Association, the Executive Board of the Police Chiefs Association and the State Tax Commission. The State Tax Commission shall have final approval of the color and design. Each such distinctive license tag shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag and may, in the discretion of the State Tax Commission, display the county name.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for such distinctive license tags (a) shall present to the issuing official proof of their employment or service as a law enforcement officer by presentation of the applicant's official law enforcement officer's

identification card or a signed and notarized affidavit from the governing authority or chief executive officer of the agency, county, municipality or political subdivision by or for whom the applicant is employed or serves as a law enforcement officer, or (b) shall present proof that they are a retired law enforcement officer by presentation of a signed and notarized affidavit from the governing authority or chief executive officer of the agency, county, municipality or political subdivision from whom the law enforcement officer retired. The application and the additional fee imposed under subsection (3) of this section, less three percent (3%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 1992, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, or if the owner retires or resigns from or otherwise vacates his employment or service as a law enforcement officer, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of distinctive license tags. The State Treasurer shall distribute an amount equal to Seven Dollars ($7.00) of the additional fees collected for each such distinctive license tag issued under this section to the State General Fund, and the remainder of such additional fees collected shall be distributed by the State Treasurer to the credit of the special fund created in Section 7-9-70.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37, Mississippi Code of 1972. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed

in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 1992, ch. 501, § 3; Laws, 1997, ch. 377, § 7; Laws, 2000, ch. 536, § 19, eff from and after July 1, 2000.

Editor's Note — Laws of 1992, ch. 501, § 11, effective from and after October 1, 1992, provides as follows:

"SECTION 11. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws or the motor vehicle ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the highway privilege tax laws and the motor vehicle ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

§ 27-19-56.3. Special license tags or plates; state representatives.

(1)(a) Any owner of a motor vehicle who is an elected member of the Mississippi House of Representatives or Mississippi Senate, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name. Each distinctive license tag issued under this section shall have displayed thereon the Great Seal of the State of Mississippi and the word "HOUSE" or "SENATE," as appropriate, and, in addition thereto, such numbers or letters, or both, as may be necessary to distinguish each license tag. The State Tax Commission shall determine the color and design of each distinctive license tag issued under this section and whether or not a county name shall be required to be displayed on the tag.

(b) Any owner of a motor vehicle who served at least two (2) complete four (4) year terms as an elected member of the Mississippi House of Representatives or Mississippi Senate, and who is receiving retirement compensation under the Public Employees Retirement System created under Section 25-11-101, and/or the Supplemental Legislative Retirement Plan created under Section 25-11-301, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name. Each distinctive license tag issued under this section shall have displayed thereon the Great Seal of the State of Mississippi and the word "RETIRED HOUSE" or "RETIRED SENATE," as appropriate, and, in addition thereto, such numbers or letters, or both, as may be necessary to distinguish each license tag. The State Tax Commission shall determine the color and design of each distinctive license tag issued under this section and whether or not a county name shall be required to be displayed on the tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less three percent (3%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, or if the owner retires or resigns from or otherwise vacates his membership in the Legislature, he must surrender the tag to the local county tax collector.

(4) The State Tax Commission shall deposit all fees collected under this section into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of distinctive license tags. The State Treasurer shall distribute an amount equal to Seven Dollars ($7.00) of the additional fees collected for each such distinctive license tag issued under this section to the State General Fund, and the remainder of such additional fees collected shall be distributed by the State Treasurer to the credit of the special fund created in Section 7-9-70.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 1992, ch. 501, § 4; Laws, 1997, ch. 377, § 8; Laws, 1997, ch. 552, § 7; Laws, 2005, ch. 532, § 17, eff from and after July 1, 2005.

Joint Legislative Committee Note — Section 8 of ch. 377, Laws of 1997, effective July 1, 1997, amended this section. Section 7 of ch. 552, Laws of 1997, effective July 1, 1997, also amended this section. As set out above, this section reflects the language of both amendments pursuant to Section 1-1-109 which gives the Joint Legislative Committee on Compilation, Revision, and Publication authority to integrate amendments so that all versions of the same code section enacted within the same legislative session may become effective. The Joint Committee on Compilation, Revision, and Publication ratified the integration of these amendments as consistent with the legislative intent at the May 8, 1997, meeting of the Committee.

Editor's Note — Laws of 1992, ch. 501, § 11, effective from and after October 1, 1992, provides as follows:

"SECTION 11. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws or the motor vehicle ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the highway privilege tax laws and the motor vehicle ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

§ 27-19-56.4. Special license tags or plates; display of public university emblem.

(1) Owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Fifty Dollars ($50.00), shall be issued a special license tag which displays the emblem of the public university of his choice located in this state.

(2) Each university shall design the emblem which shall be displayed on the special license tag. The emblem shall be affixed during the production of the license tag.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Thirty-two Dollars and Fifty Cents ($32.50) of each additional fee collected on special license tags shall be deposited in a special fund hereby created in the State Treasury to the credit of the public university named on the special license tag. The funds shall be available for expenditure at the discretion of the public university.

(b) One Dollar ($1.00) of each additional fee collected on special license tags shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

SOURCES: Laws, 1992, ch. 501, § 5; Laws, 1997, ch. 377, § 9, eff from and after July 1, 1997.

Editor's Note — Laws of 1992, ch. 492, § 2, and Laws of 1992, ch. 501, § 5, both authorize the issuance of distinctive university license tags. The Attorney General, in consultation with the legislative counsel, has determined to codify Laws of 1992, ch. 501, § 5, as code section 27-19-56.4, and omit Laws of 1992, ch. 492, § 2.

Laws of 1992, ch. 501, § 11, effective from and after October 1, 1992, provides as follows:

"SECTION 11. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws or the motor vehicle ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the highway privilege tax laws and the motor vehicle ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.5. Special license tags or plates; Pearl Harbor survivors and Purple Heart recipients.

(1)(a) In recognition of the patriotic service rendered by Mississippians who survived the attack on Pearl Harbor and by Mississippians who are recipients of the Purple Heart Medal, any such person is privileged to obtain two (2) distinctive motor vehicle license plates or tags identifying such person as a Pearl Harbor survivor or not more than two (2) distinctive motor vehicle license plates or tags and one (1) distinctive motorcycle license plate or tag identifying such person as a Purple Heart Medal recipient.

(b) A person who is privileged to obtain a distinctive motor vehicle license plate or tag identifying such person as a Purple Heart Medal recipient and who is eligible to obtain a special license plate under Section 27-19-56, is privileged to obtain one (1) distinctive motor vehicle license plate or tag bearing the International Symbol of Access adopted by Rehabilitation International in 1969 at its Eleventh World Congress on Rehabilitation of the disabled and identifying such person as a Purple Heart Medal recipient.

(c) Except as otherwise provided in paragraph (b) of this subsection, the distinctive plates or tags shall be of a color and design designated by the Department of Revenue.

(2)(a) The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags.

(b) A tag fee of Fifteen Dollars ($15.00), in addition to all other taxes and fees, shall be collected by the tax collector for the Pearl Harbor distinctive tag.

(c) The first distinctive tag issued to Purple Heart Medal recipients under the provisions of this section shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees. There shall be no exemption from ad valorem taxes, privilege taxes or other taxes and fees for the issuance of an additional distinctive tag to Purple Heart Medal recipients. However, the surviving spouse of a deceased person who was issued a Purple Heart Medal distinctive license plate or tag under this section shall be entitled to apply for or retain one (1) such license tag and may continue annually to renew registration for such distinctive license plate or tag for as long as the spouse remains unmarried. At the time of application or renewal registration, a surviving spouse who desires to retain such distinctive plate or tag shall file with the county tax collector a sworn statement that the spouse is unmarried, and any such vehicle when so registered shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees.

(d) The tax collector shall monthly forward the additional fee of Fifteen Dollars ($15.00) charged for issuance of a Pearl Harbor distinctive tag to the Department of Revenue which shall deposit such fee to the credit of the State General Fund.

(e) An applicant for a distinctive tag under this section shall present to the issuing official either:

(i) Written proof that the applicant is an honorably discharged former member of one (1) of the Armed Forces of the United States and, while serving in the Armed Forces of the United States, was present during the attack on the Island of Oahu, Territory of Hawaii, on December 7, 1941, between the hours of 7:55 a.m. and 9:45 a.m., Hawaii time; or

(ii) Written proof that the applicant is a Purple Heart Medal recipient; however, if the person is applying for a distinctive tag pursuant to subsection (1)(b) of this section, the applicant shall also meet the requirements of Section 27-19-56.

(f) The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) or motorcycle registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

(3) The distinctive license plates shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by such owner and returned to the tax collector.

(4) A vehicle that displays a distinctive license plate issued under this section may park free of charge in any state parking space or state parking facility when the person to whom the license plate was issued is operating or occupying the vehicle.

(5) Any person evading or violating any of the provisions of this section, or attempting to secure benefits under this section to which he or she is not entitled, shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than One Thousand Dollars ($1,000.00) or imprisoned in the county jail for not less than six (6) months, or both.

SOURCES: Laws, 1992, ch. 501, § 6; Laws, 1999, ch. 476, § 3; Laws, 2000, ch. 536, § 21; Laws, 2001, ch. 596, § 15; Laws, 2003, ch. 529, § 33; Laws, 2004, ch. 559, § 20; Laws, 2007, ch. 522, § 7; Laws, 2011, ch. 523, § 44; Laws, 2015, ch. 481, § 30, eff from and after July 1, 2015.

Editor's Note — Laws of 1992, ch. 501, § 11, effective from and after October 1, 1992, provides as follows:

"SECTION 11. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws or the motor vehicle ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the highway privilege tax laws and the motor vehicle ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

Laws of 1999, ch. 476, § 5, effective March 29, 1999, provides:

"SECTION 5. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws or the Motor Vehicle Ad Valorem Tax Law of 1958 before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the highway privilege tax laws or the Motor Vehicle Ad Valorem Tax Law of 1958 are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Imposition of standard assessment in addition to all court imposed fines or other penalties for any misdemeanor violation, see § 99-19-73.

§ 27-19-56.6. Special license tags or plates; street rods.

(1) The owner of any street rod may apply to the tax collector in the county of his legal residence on an application prescribed therefor by the State Tax Commission, for a special street rod license plate to be displayed on his street rod.

Upon receipt of an application for a street rod license plate, and upon payment of the fee as prescribed in this section, the tax collector shall issue to the applicant such special plate on a permanent basis, and it shall bear no date but shall bear the inscription "Street Rod-Mississippi" and shall be valid without renewal as long as the automobile is in existence. This special plate shall be issued for the applicant's use only, and in the event of a transfer of title, the owner shall surrender the special plate to the tax collector.

Such special plates shall be issued in lieu of, and shall have the same legal significance as, ordinary registration plates.

In lieu of the annual license tax and registration fees, a special license tax fee shall be levied on the operation of street rods. The fee for a license shall be Fifty Dollars ($50.00), and it shall be issued on a permanent basis without renewal. The fee, less five percent (5%) thereof to be retained by the county tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund. The portion of the fee remitted to the Tax Commission shall be deposited into the State Treasury on the day it is received and shall be deposited by the State Treasurer into the State General Fund.

(2) For the purpose of this section, "street rod" shall mean any modified antique automobile or truck produced by an American manufacturer in 1948 or earlier which has undergone some type of modernizing, including modernization of the engine, transmission, drivetrain, interior refinements and any other modifications the builder desires, which vehicle is to be driven under its own power and is to be used as a safe, nonracing vehicle for family enjoyment.

SOURCES: Laws, 1992, ch. 501, § 7; Laws, 1994, ch. 535, § 3; Laws, 1997, ch. 377, § 10, eff from and after July 1, 1997.

Editor's Note — Laws of 1992, ch. 501, § 11, effective from and after October 1, 1992, provides as follows:

"SECTION 11. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws or the motor vehicle ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the highway privilege tax laws and the motor vehicle ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

Laws of 1994, ch. 535, § 4, effective from and after July 1, 1994, provides as follows:

"SECTION 4. Nothing in this chapter shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws or the motor vehicle ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this chapter becomes effective or are begun thereafter; and the provisions of the highway privilege tax laws and the motor vehicle ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this chapter becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Exemption of street rods from ad valorem taxes, see § 27-51-41.

§ 27-19-56.7. Special license tags or plates; display of public junior college or community college emblem.

(1) Beginning with any registration year commencing on or after July 1, 2008, owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Fifty Dollars ($50.00), shall be issued a special license tag which displays the emblem of the public junior college or community college of his choice located in this state.

(2) Each junior college and community college shall design the emblem which shall be displayed on the special license tag. The emblem shall be affixed during the production of the license tag.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis

as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Thirty-two Dollars and Fifty Cents ($32.50) of each additional fee collected on special license tags shall be deposited in a special fund hereby created in the State Treasury to the credit of the public junior college or community college named on the special license tag. The funds shall be available for expenditure at the discretion of the public junior college or community college.

(b) One Dollar ($1.00) of each additional fee collected on special license tags shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(6) In order for a license tag for a community or junior college to be prepared and issued by the Department of Revenue, the provisions of Section 27-19-44(2) shall be satisfied prior to July 1, 2020.

SOURCES: Laws, 1994, ch. 631, § 2; Laws, 1997, ch. 377, § 11; Laws, 2004, ch. 559, § 21; Laws, 2008, ch. 515, § 27; Laws, 2014, ch. 483, § 30; Laws, 2017, ch. 432, § 23, eff from and after July 1, 2017.

Amendment Notes — The 2017 amendment substituted “July 1, 2020” for “July 1, 2017” at the end of (6).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.8. Special license tags or plates; display of private college or university emblems.

(1) Owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Fifty Dollars ($50.00), shall be issued a special license tag which displays the emblem of the private college or university of his choice located in this state.

(2) Each private college or university shall design the emblem which shall be displayed on the special license tag. The emblem shall be affixed during the production of the license tag.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Thirty-two Dollars and Fifty Cents ($32.50) of each additional fee collected on special license tags shall be deposited in a special fund hereby created in the State Treasury to the credit of the private college or university named on the special license tag. The funds shall be available for expenditure at the discretion of the private college or university.

(b) One Dollar ($1.00) of each additional fee collected on special license tags issued under this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created under Section 7-9-70.

(c) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

SOURCES: Laws, 1995, ch. 557, § 2; Laws, 1997, ch. 377, § 12, eff from and after July 1, 1997.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

RESEARCH REFERENCES

Am Jur. 71 Am. Jur. 2d, State and Local Taxation §§ 109, 110.

CJS. 84 C.J.S., Taxation §§ 44-49.

§ 27-19-56.9. Special license tags or plates; deaf persons.

Upon application by any legal resident of the State of Mississippi who is deaf, the State Tax Commission shall prepare and issue through the county tax collectors a special license plate for not more than one (1) vehicle that is registered in the applicant's name. The initial application shall be accompanied by the certification of a licensed physician that the applicant meets the definition of deaf persons set forth in this section. An applicant for a special license plate shall not be required to pay any fee or charge for the issuance of such license plate separate from or in addition to the road and bridge privilege taxes, ad valorem taxes and registration fees otherwise required by law to be paid for the issuance of a regular license plate for such vehicle. The design of the special license plate shall be executed in a manner which will alert others that the vehicle is registered in the name of a person who is deaf.

For the purpose of this section, the term "vehicle" includes motorcycles, and the term "deaf" means any person whose hearing is totally impaired or whose hearing is so seriously impaired as to prohibit the person from understanding oral communication when spoken to in a normal conversational tone.

SOURCES: Laws, 1997, ch. 552, § 3; Laws, 2001, ch. 596, § 16, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

§ 27-19-56.10. Special license tags or plates; display of Department of Wildlife, Fisheries and Parks emblem.

(1) Owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars ($30.00), shall be issued a special license tag which displays an emblem designed by the Department of Wildlife, Fisheries and Parks.

(2) The Department of Wildlife, Fisheries and Parks shall design emblems which shall be displayed on the special license tag. The emblem shall be affixed during the production of the license tag.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty Dollars ($20.00) of each additional fee collected on special license tags issued pursuant to this section shall be deposited into the Wildlife Heritage Fund created pursuant to Section 49-5-77. However, such additional fees collected from the issuance of distinctive license tags from and after July 1, 2003, displaying an emblem depicting any saltwater species shall be deposited into the Coastal Preserve Account in the Seafood Fund created pursuant to Section 49-15-17.

(b) One Dollar ($1.00) of each additional fee collected on special license tags shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

SOURCES: Laws, 1997, ch. 552, § 6; Laws, 2001, ch. 596, § 17; Laws, 2003, ch. 529, § 19, eff from and after July 1, 2003.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

Seafood Fund, see § 49-15-17.

State Highway Fund, see § 65-11-35.

§ 27-19-56.11. Special license tags or plates; historical license plate for antique automobile or street rod.

(1) Any resident of the State of Mississippi who is the owner of an antique automobile, as defined in Section 27-19-47, or a street rod, as defined in Section 27-19-56.6, upon payment of the fee provided for in subsection (2) of this section, may apply through the office of the tax collector in the county of his legal residence, on forms prescribed by the State Tax Commission, for permission to display on the vehicle an authentic historical license plate of the same year of issuance as the model year of the antique automobile or street rod. The license plate shall be furnished by the applicant and presented for authentication to the State Tax Commission by the county tax collector. A regular license plate or a distinctive license plate authorized by law must be displayed on the vehicle until replaced by the historical license plate.

(2) In lieu of the annual payment of road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law, each person who applies for permission to display an historical license plate under this section, shall pay a one-time, nonrefundable special license tax fee of Twenty-five Dollars ($25.00) to the county tax collector. The fee, less five percent (5%) thereof to be retained by the county tax collector and deposited in the county general fund, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission and deposited in the State General Fund.

(3) Upon receipt of an application and an historical license plate under this section, the State Tax Commission shall examine the historical license plate to determine its authenticity, its condition and its original year of issue. If the commission determines that the license plate is an authentic historical

license plate of the same year of issuance as the model year of the antique automobile or street rod for which permission to display the license plate is applied and that the license plate is in satisfactory original condition or has been refurbished to a satisfactory condition, then it shall return the license plate to the tax collector with its approval. If the commission determines that the license plate is not in satisfactory original condition or has not been refurbished to a satisfactory condition, then it shall return the license plate to the tax collector with its disapproval. The county tax collector shall notify the applicant whether or not permission to display the license plate has been given by the State Tax Commission and, in either case, shall return the license plate to the applicant.

(4) An historical license plate that has been approved for display on an antique automobile or street rod under the provisions of this section, is not transferable between motor vehicle owners and may not be displayed on other motor vehicles owned by the same person. If a person to whom permission has been granted to display an historical license plate no longer wishes to display the license plate on the vehicle for which permission was granted, or if such person sells, trades, exchanges or otherwise disposes of the vehicle, he must remove the license plate from such vehicle.

SOURCES: Laws, 1997, ch. 552, § 8; Laws, 2001, ch. 596, § 18, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

§ 27-19-56.12. Special license tags or plates; armed forces veterans.

In recognition of the patriotic service rendered by Mississippians who are honorably discharged veterans who served in the United States Armed Forces, any such person is privileged to obtain distinctive motor vehicle license plates or tags for each motor vehicle registered in his name identifying his status as a veteran. The State Tax Commission, with concurrence by the State Veterans Affairs Board, shall develop decals to be affixed to the license tag indicating branch and period of military service. The distinctive plates or tags shall be of a color and design designated by the Tax Commission with concurrence by the State Veterans Affairs Board.

The distinctive license plates shall be prepared by the Tax Commission and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional annual tag fee of Thirty Dollars ($30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the Tax Commission on a monthly basis as prescribed by the commission. The additional fee is due and payable at the time the original application is made for a distinctive tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. The State Tax Commission shall deposit such fee to the credit of a fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

An applicant for such distinctive plates shall present to the issuing official written evidence of the veteran's service. Such evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, or a written certification of military service from the State Veterans Affairs Board. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

The distinctive license plates shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by such owner and returned to the tax collector.

SOURCES: Laws, 1997, ch. 552, § 9; Laws, 2000, ch. 536, § 20; Laws, 2001, ch. 596, § 19, eff from and after July 1, 2001; Laws, 2002, ch. 559, § 45, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" or "Tax Commission" shall mean the Department of Revenue.

§ 27-19-56.13. Special license tags or plates; Distinguished Flying Cross and Air Medal recipients.

In recognition of the patriotic service rendered by Mississippians who are recipients of the Distinguished Flying Cross and the Air Medal, any such person is privileged to obtain one (1) distinctive motor vehicle license plate or tag identifying him as recipient of the Distinguished Flying Cross or the Air Medal. The distinctive plates or tags shall be of a color and design designated by the Tax Commission.

The distinctive license plates shall be prepared by the Tax Commission and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional tag fee of Thirty Dollars ($30.00) shall be collected by the tax collector for such license plates or tags and shall be forwarded to the State Tax Commission which shall deposit such fee to the credit of the State General Fund. An applicant for such distinctive plates shall present to the issuing official written proof that the applicant is a recipient of the Distinguished Flying Cross or the Air Medal. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

The distinctive license plates shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by such owner and returned to the tax collector.

SOURCES: Laws, 1998, ch. 518, § 1, eff from and after July 1, 1998.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" or "Tax Commission" shall mean the Department of Revenue.

§ 27-19-56.14. Special license tags or plates; Grand Lodge of Mississippi members, their widows and children of deceased members.

(1) Any owner of a motor vehicle or motorcycle, or both, who is (a) a member of the Grand Lodge of Mississippi, Free and Accepted Masons, his wife, daughter, mother, sister or widow, or (b) a person approved by a Master Mason in good standing with the Grand Lodge of Mississippi, Free and Accepted Masons, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars ($30.00), shall be entitled to a special motor vehicle license tag or motorcycle license tag, as applicable, which displays the Freemason emblem and displays the words "Grand Lodge of Mississippi."

(2) The tags shall be of such color and design as the Department of Revenue shall prescribe subject to the approval of the Mississippi License Tag Commission.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official documentation from the Grand Lodge of Mississippi as prescribed by the Department of Revenue. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on special license tags shall be deposited in a special fund hereby created in the

State Treasury to the credit of the Grand Lodge of Mississippi. The funds shall be available for expenditure at the discretion of the Grand Lodge of Mississippi.

(b) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

SOURCES: Laws, 1998, ch. 518, § 2; Laws, 2004, ch. 559, § 22; Laws, 2005, ch. 532, § 4; Laws, 2006, ch. 540, § 28; Laws, 2012, ch. 534, § 39; Laws, 2014, ch. 483, § 31, eff from and after July 1, 2014.

Cross References — State Highway Fund, see § 65-11-35.

§ 27-19-56.15. Special license tags or plates; display of emblem of public universities located in other states.

(1)(a) Beginning with any registration year commencing on or after July 1, 2012, any owner of a motor vehicle who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Fifty Dollars ($50.00), shall be issued a distinctive license tag that displays the emblem of any public or private university of his choice located in another state.

(b) The design of the emblems for the distinctive license tags authorized under this subsection shall be determined by agreement between the Department of Revenue and the governing authorities of public or private universities in the states where the universities are located. Such other design characteristics and information to be contained on such distinctive license tags shall be determined by the Department of Revenue.

(c) Application for the distinctive license tag authorized under this subsection shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(d)(i) The Department of Revenue shall deposit all fees that it receives under this subsection into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who, except as otherwise provided in this paragraph (d), shall distribute such collections as follows:

1. Forty-four Dollars ($44.00) of the additional fees collected from each distinctive license tag issued under this subsection shall be deposited into the State General Fund.

2. One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(ii) The Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of Auburn University as follows:

1. Except as otherwise provided in this item 1, Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Adult Education Department of the Rankin County School District for the purpose of providing funds for the Rankin County School District GED Scholarship Endowment. However, from and after January 1, 2013, Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to Habitat for Humanity/Metro Jackson, Inc.

2. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(iii) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of Alabama as follows:

1. Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Friends of Children's Hospital.

2. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(iv) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of South Alabama as follows:

1. Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be deposited into the Mississippi Trauma Care Systems Fund established in Section 41-59-75.

2. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(v) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of Oklahoma as follows:

1. Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to Mississippi Gulf Coast Y.M.C.A., Inc.

2. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(vi) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the Louisiana State University as follows:

1. Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Bayou Bengal Booster Club of Mississippi to be utilized by the club to make contributions to charitable organizations that are approved by the Chancellor of Louisiana State University.

2. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(vii) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of the University of Memphis as follows:

1. Twenty-two Dollars ($22.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to Baptist Memorial Hospital DeSoto.

2. Twenty-two Dollars ($22.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Methodist Healthcare Foundation for the Methodist Olive Branch Hospital.

3. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

4. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

5. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(viii) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of Clemson University as follows:

1. Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Magnolia Clemson Club.

2. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

3. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

4. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(ix) The State Treasurer shall distribute fees collected under this section from the issuance of distinctive license tags displaying the emblem of Texas A&M University as follows:

1. Forty-four Dollars ($44.00) of each additional fee collected on such distinctive license tags pursuant to this section shall be distributed to the Aggie Scholarship Committee, Inc.
2. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.
3. Two Dollars ($2.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.
4. One Dollar ($1.00) of each additional fee collected on such distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(2) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(3) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(4) In order for a distinctive license tag for a university to be issued pursuant to this section, the provisions of Section 27-19-44(3) must be satisfied for such university license tag prior to July 1, 2017.

SOURCES: Laws, 2000, ch. 536, § 1; Laws, 2001, ch. 596, § 20; Laws, 2006, ch. 540, § 8; Laws, 2009, ch. 548, § 7; Laws, 2010, ch. 518, § 35; Laws, 2012, ch. 534, § 40; Laws, 2013, ch. 560, § 46; Laws, 2014, ch. 483, § 32; Laws, 2015, ch. 481, § 28; Laws, 2016, ch. 478, § 24, eff from and after July 1, 2016.

Amendment Notes — The 2016 amendment added (1)(d)(ix).
Cross References — Mississippi Burn Care Funds, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.16. Special license tags or plates; Mississippi Commission for Volunteer Service supporters.

(1) From and after July 1, 2004, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this

section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Commission for Volunteer Service. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Commission on Volunteer Service, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Commission for Volunteer Service Fund created under Section 43-55-29.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for the license tag authorized under this section to be prepared and issued by the State Tax Commission, the provisions of Section 27-19-44(2) shall be satisfied prior to July 1, 2007.

SOURCES: Laws, 2000, ch. 536, § 2; Laws, 2001, ch. 596, § 21; Laws, 2004, ch. 559, § 23, eff from and after July 1, 2004.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Fund, see § 7-9-70.

Mississippi Commission for Volunteer Service Fund, see § 43-55-29.

State Highway Fund, see § 65-11-35.

§ 27-19-56.17. Special license tags or plates; emergency medical technicians.

(1) Any owner of a motor vehicle who is an emergency medical technician certified under Chapter 59 of Title 41, Mississippi Code of 1972, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as an emergency medical technician. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Department of Health, Division of Emergency Medical Services, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for the distinctive license tag shall present proof of their certification as an emergency medical technician to the county tax collector. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2000, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Trauma Care Systems Fund created under Section 41-59-75.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2000, ch. 536, § 4; Laws, 2001, ch. 596, § 22, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

Mississippi Trauma Care Systems Funds, see § 41-59-75.

State Highway Fund, see § 65-11-35.

§ 27-19-56.18. Special license tags or plates; "I Care for Animals."

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (4) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name, which license tag may depict the silhouettes of a dog and a cat within a heart, and shall be produced in such color and design as the State Tax Commission may prescribe. The words "I Care for Animals" shall be centered at the bottom of the license tag, with a silhouette on each side. The State Tax Commission shall prescribe such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (4) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2000, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the special fund created in Section 69-15-19.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) month and year license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2000, ch. 536, § 5; Laws, 2001, ch. 596, § 23, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

Animal Care Fund, see § 69-15-19.

§ 27-19-56.19. Special license tags or plates; display of emblem of Mississippi Soil and Water Conservation Commission.

(1) Owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars ($30.00), shall be issued a special license tag which displays an emblem designed by the Mississippi Soil and Water Conservation Commission.

(2) The distinctive license tag shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Soil and Water Conservation Commission, may prescribe and shall consist of such letters or numbers or both as may be necessary to distinguish each license tag.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as

prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the special fund created in Section 69-27-401.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(6) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) month and year license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(7) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2000, ch. 536, § 8; Laws, 2001, ch. 596, § 24, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

Natural Resources Conservation Education Fund, see § 69-27-401.

§ 27-19-56.20. Special license tags or plates; Civitan International members.

(1) Beginning with any registration year commencing on or after July 1, 2010, any owner of a motor vehicle who is a resident of this state and who is a member of Civitan International, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a member of Civitan International. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Civitan International, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund. The portion of the additional fee remitted to the Department of Revenue shall be deposited into the State Treasury on the day it is received and shall be deposited by the State Treasurer into the State General Fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Chapter of Civitan International. If there is no Mississippi Chapter of Civitan International, then such additional fees shall be deposited into the State General Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2012.

SOURCES: Laws, 2000, ch. 536, § 10; Laws, 2001, ch. 596, § 25; Laws, 2010, ch. 518, § 38, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.21. Special license tags or plates; display of emblem of Wildlife Rehabilitation and Nature Preservation Society, Inc.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name, which license tag shall display a wild animal native to the State of Mississippi and the words "Wildlife Rehabilitation." The native Mississippi wild animal emblem shall be chosen by the Wildlife Rehabilitation and Nature Preservation Society, Inc. (WRANPS). The distinctive license tag shall be of such color and design as the State Tax Commission, with the advice of the Wildlife Rehabilitation and Nature Preservation Society, Inc. (WRANPS), may prescribe and shall consist of such letters or numbers or both as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2000, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into a special fund that is created in the State Treasury to the credit of all Mississippi wildlife rehabilitation organizations collectively that hold current state and federal licenses. The funds shall be made available at the beginning of each calendar year to each wildlife rehabilitation organization on a pro rata basis in accordance with the numbers of native wild animals each organization has rehabilitated for the past year. These numbers shall be based on annual reports currently submitted to the Mississippi Department of Wildlife, Fisheries and Parks, and the United States Fish and Wildlife Service. It shall be the responsibility of the WRANPS to submit a final tally of numbers for each licensed wildlife organization to the State Tax Commission before the commission's final disbursement of funds. WRANPS shall further be responsible for sending a copy of this tally to each licensed wildlife rehabilitation organization.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2000, ch. 536, § 11; Laws, 2001, ch. 596, § 26, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.22. Special license tags or plates; members of Alpha Kappa Alpha sorority and Alpha Phi Alpha fraternity.

(1) Any owner of a motor vehicle who is a resident of this state and who is a member of Alpha Kappa Alpha Sorority or Alpha Phi Alpha Fraternity, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount of Thirty Dollars ($30.00), shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a member or supporter of such organization. The distinctive license tags so issued shall display the Greek letters of the organization and shall be of such color and design as the Department of Revenue may prescribe; however, from and after July 1, 2014, there shall be two (2) special tag designs which may be issued under this section to a person who is a member of Alpha Phi Alpha Fraternity. One (1) shall be the design issued prior to July 1, 2014, and the other shall be a new design which shall be of such color and design as the Department of Revenue, with the advice of Alpha Phi Alpha Fraternity, may prescribe. Tags issued pursuant to this section shall also consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for an Alpha Phi Alpha distinctive license tag must present either a current or past Alpha Phi Alpha membership card or documentation signed by the president of the local chapter of Alpha Phi Alpha

in which the county is located verifying that the applicant is a member of Alpha Phi Alpha Fraternity. Upon applying for an Alpha Phi Alpha distinctive license tag, the applicant shall select which of the two (2) tag designs he desires to be issued. The application and the additional fee imposed under subsection (1) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) The distinctive license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a)(i) Twenty-five Dollars ($25.00) of each additional fee collected on the distinctive license tags issued to members of Alpha Kappa Alpha Sorority pursuant to this section shall be distributed to the Coleman, Alexander, Possner Foundation. However, upon the request of a local chapter of Alpha Kappa Alpha Sorority, the Coleman, Alexander, Possner Foundation shall distribute to the local chapter an amount equal to the fees generated by the purchase, on or after the first day of the next month beginning after the date of such request, of the distinctive license tags by members of the local chapter of Alpha Kappa Alpha Sorority and by those members who purchased distinctive license tags by documentation signed by the president of the local chapter of Alpha Kappa Alpha Sorority in which the county is located. The Department of Revenue shall furnish to the Coleman, Alexander, Possner Foundation such information as is necessary for the foundation to distribute the fees in such manner. The Coleman, Alexander, Possner Foundation may deduct an administrative fee in the amount of Two Dollars ($2.00) from the additional fee generated from the purchase of each distinctive license tag which is distributed to a local chapter of Alpha Kappa Alpha Sorority.

(ii) Except as otherwise provided in this subparagraph (ii), Twenty-five Dollars ($25.00) of each additional fee collected on the distinctive license tags issued to members of Alpha Phi Alpha Fraternity pursuant to this section shall be distributed to Alpha Foundation, Inc., of Jackson, Mississippi. From and after July 1, 2017, Twenty-five Dollars ($25.00) of each additional fee collected on the distinctive license tags issued to members of Alpha Phi Alpha Fraternity pursuant to this section shall be distributed to Mississippi Alpha Network Education and Leadership Foundation, Inc.

(iii) It is the intent of the Legislature that fees paid to the Coleman, Alexander, Possner Foundation, which fees were collected on distinctive license tags issued to members of Alpha Phi Alpha Fraternity before July 1, 2003, shall be paid by the Coleman, Alexander, Possner Foundation to Alpha Foundation, Inc., of Jackson, MS.

(b) One Dollar ($1.00) of each additional fee collected on the distinctive license tags shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) month and year license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag displaying the new design authorized under this section to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag displaying such emblem before July 1, 2017.

SOURCES: Laws, 2000, ch. 536, § 12; Laws, 2001, ch. 596, § 27; Laws, 2003, ch. 529, § 13; Laws, 2013, ch. 560, § 47; Laws, 2014, ch. 483, § 36; Laws, 2017, ch. 432, § 16, eff from and after July 1, 2017.

Amendment Notes — The 2017 amendment, in (4)(a)(ii), added the exception at the beginning, and rewrote the last sentence, which read: "However, upon the request of a local chapter of Alpha Phi Alpha Fraternity, Alpha Foundation, Inc., of Jackson, Mississippi, shall distribute to the local chapter an amount equal to the fees generated by the purchase of the distinctive license tags by members of the local chapter of Alpha Phi Alpha Fraternity and by those members who purchased distinctive license tags by documentation signed by the president of the local chapter of Alpha Phi Alpha Fraternity in which the county is located."

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.23. Special license tags or plates; Mississippi Sierra Club supporters.

(1) Beginning with any registration year commencing on or after July 1, 2005, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an

additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Sierra Club. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Sierra Club, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Sierra Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(2) must be satisfied prior to July 1, 2008.

SOURCES: Laws, 2000, ch. 536, § 13; Laws, 2001, ch. 596, § 28; Laws, 2005, ch. 532, § 13, eff from and after July 1, 2005.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.24. Special license tags or plates; Ducks Unlimited, Inc. supporters.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of Ducks Unlimited, Inc. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of Ducks Unlimited, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2000, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If

the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Chapter of Ducks Unlimited, Inc. If there is no Mississippi Chapter of Ducks Unlimited, Inc., then such additional fees shall be deposited into the State General Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2000, ch. 536, § 14; Laws, 2001, ch. 596, § 29, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.25. Special license tags or plates; Eagle Scouts and Girl Scout Gold Award recipients.

(1) The owner of a motor vehicle who has achieved the rank of Eagle Scout in the Boy Scouts of America or who has received the Gold Award which is the

highest ranking in Girl Scouting as recognized by the Girl Scouts of America, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Fifteen Dollars ($15.00), shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag identifying him as an Eagle Scout or a recipient of the Gold Award.

(2) The distinctive Eagle Scout plates or tags shall be of a color and design designated by the State Tax Commission; provided, however, that the Eagle Scout emblem shall be displayed on the tag or plate. The emblem shall be affixed during the production of the license plate or tag. The distinctive Gold Award plates or tags shall be of a color or design as designated by the State Tax Commission.

(3) Application for the special license tags or plates shall be made to the county tax collector on forms prescribed by the State Tax Commission. An applicant for such distinctive plates or tags shall present to the county such written evidence of the applicant's rank of Eagle Scout or such applicant's receipt of the Girl Scout's Gold Award as may be considered satisfactory by the State Tax Commission. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission and shall be deposited to the credit of the State General Fund. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer.

SOURCES: Laws, 2000, ch. 536, § 15, eff from and after July 1, 2000.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

§ 27-19-56.26. Special license tags or plates; public school teachers.

(1) Public school teachers who own motor vehicles, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an

additional annual fee in the amount of Fifty Dollars ($50.00), shall be issued a special license tag which identifies such person as a public school teacher.

(2) The distinctive tags shall be of such color and design as agreed upon by the State Board of Education and the State Tax Commission. The State Tax Commission shall have final approval of the color and design of the tags.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for such distinctive license tags shall present to the issuing official proof of their employment as a public school teacher. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall deposit such collections in a special fund hereby created in the State Treasury. The fund shall be administered by the State Department of Education. The State Department of Education shall use the money in the fund to provide educational financial assistance to persons who are pursuing educational requirements necessary to become a public school teacher. Such assistance shall be awarded based upon such criteria as the State Board of Education may establish.

SOURCES: Laws, 2000, ch. 536, § 16, eff from and after July 1, 2000.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

§ 27-19-56.27. Special license tags or plates; Mississippi seafood industry supporter.

(1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars ($30.00), shall be issued a special license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi seafood industry and displaying one (1) of two (2) emblems designed by the Department of Marine Resources, subject to the guidelines of the Department of Revenue.

(2) The distinctive license tag shall be of such color and design as the Department of Revenue, with the advice of the Department of Marine Resources, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the Department of Revenue. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on special license tags issued pursuant to this section shall be deposited into the Mississippi Seafood Marketing Program Account in the Seafood Fund created pursuant to Section 49-15-17.

(b) One Dollar ($1.00) of each additional fee collected on special license tags shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag displaying either of the emblems described in subsection (1) of this section to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag displaying such emblem before July 1, 2017.

SOURCES: Laws, 2000, ch. 536, § 17; Laws, 2001, ch. 596, § 30; Laws, 2005, ch. 532, § 2; Laws, 2011, ch. 523, § 45; Laws, 2013, ch. 560, § 43; Laws, 2014, ch. 483, § 37, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
Seafood Fund, see § 49-15-17.
Mississippi Commission on Marine Resources, see § 49-15-301 et seq.
State Highway Fund, see § 65-11-35.

§ 27-19-56.28. Special license tags or plates; display of emblem of Department of Agriculture and Commerce.

(1) Owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars ($30.00), shall be issued a special license tag which displays an emblem designed by the Department of Agriculture and Commerce. Such emblems shall represent specific agricultural commodities.

(2) The distinctive license tag shall be of such color and design as the State Tax Commission, with the advice of the Department of Agriculture and Commerce, may prescribe and shall consist of such letters or numbers or both as may be necessary to distinguish each license tag.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty Dollars ($20.00) of each additional fee collected on special license tags issued pursuant to this section shall be deposited into a special fund hereby created in the State Treasury to the credit of the Department of Agriculture and Commerce. The funds shall be available for expenditure at the discretion of the Department of Agriculture and Commerce.

(b) One Dollar ($1.00) of each additional fee collected on special license tags shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

SOURCES: Laws, 2000, ch. 536, § 22; Laws, 2001, ch. 596, § 31, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.29. Special license tags or plates; Sunflower Consolidated School Preservation Commission, Inc. supporters.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag, with a choice of two (2) designs, for each motor vehicle registered in his name identifying such person as a supporter of the Sunflower Consolidated School Preservation Commission, Inc. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of Sunflower Consolidated School Preservation Commission, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-five Dollars ($25.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Sunflower Consolidated School Preservation Commission, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

SOURCES: Laws, 2000, ch. 536, § 23; Laws, 2001, ch. 596, § 32, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.30. Special license tags or plates; display of emblem of Mississippi Cattlemen's Foundation.

(1) Owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars ($30.00), shall be issued a special license tag which displays an emblem designed by the Mississippi Cattlemen's Foundation.

(2) The distinctive license tag shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Cattlemen's Foundation, may prescribe and shall consist of such letters or numbers or both as may be necessary to distinguish each license tag.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty Dollars ($20.00) of each additional fee collected on special license tags issued pursuant to this section shall be to the Mississippi Cattlemen's Foundation.

(b) One Dollar ($1.00) of each additional fee collected on special license tags shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

SOURCES: Laws, 2000, ch. 536, § 24; Laws, 2001, ch. 596, § 33, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.31. Special license tags or plates; display of emblem of National Audubon Society.

(1) Owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount of Thirty Dollars ($30.00), shall be issued a special license tag which displays the emblem of the National Audubon Society.

(2) The design of the distinctive tag so issued shall be of such color and design as shall be agreed upon by the Mississippi Legislative Office and/or the Mississippi State Office of the National Audubon Society and the State Tax Commission. The emblem shall be affixed during the production of the license tag.

(3) Application for the special license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee, less five percent (5%) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) The special license tag shall be issued for a one-year period. The additional annual fee shall be due and payable at the time of renewal registration.

(5) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty Dollars ($20.00) of each additional fee collected on special license tags issued pursuant to this section shall be deposited into a special fund hereby created in the State Treasury for use by the Mississippi Museum of Natural Science to fund ornithological activities conducted by the museum.

(b) One Dollar ($1.00) of each additional fee collected on special license tags shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

SOURCES: Laws, 2000, ch. 536, § 25; Laws, 2001, ch. 596, § 34, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.32. Special license tags or plates; Lions of Mississippi.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Lions of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Lions of Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to White Cane Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2020.

SOURCES: Laws, 2002, ch. 559, § 1; Laws, 2017, ch. 432, § 14, eff from and after July 1, 2017.

Amendment Notes — The 2017 amendment substituted “Department of Revenue” and “department” for references to “State Tax Commission” and “commission” throughout; in (1), substituted “who is a resident of this state” for “who is a member of Lions of Mississippi” and “person as a supporter” for “person as a member”; in (3), substitute “July 1, 2017” for “July 1, 2002” and “time to run concurrently” for “time to run concurrent”; in (4), substituted “White Cane Foundation” for “Lions Sight Foundation of Mississippi, Inc.” in (a), and “Mississippi Burn Care Fund” for “Mississippi Fire Fighters Memorial Burn Center Fund” in (b); and added (7).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.33. Special license tags or plates; Mississippi Veterans Monument.

(1) Any owner of a motor vehicle who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag in recognition of his support for the Mississippi Veterans Monument. The distinctive license tags so issued shall be of such color and design as may be determined finally by the State Tax Commission based upon three (3) recommendations presented to the State Tax Commission by the Mississippi Veterans Monument Commission, and ranked in order of preference by the Mississippi Veterans Monument Commission.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector as a processing fee, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund. Distinctive license tags issued under this section shall be issued within forty-five (45) days after application is made.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, or if the owner sells or transfers the vehicle, he may surrender the license tag to the local county tax collector and receive a certificate of credit toward the purchase of a tag on another vehicle as otherwise provided by law. Distinctive license tags issued under this section may be transferred by the owner to any other vehicle owned by him upon payment of the regular taxes and fees for a license tag for that vehicle.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of distinctive license tags under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the special fund created in subsection (7) of this section.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) There is established in the State Treasury a special fund which shall consist of monies required to be deposited therein under subsection (4) of this section. Monies in the special fund, upon Legislative appropriation, may be expended by the Mississippi Veterans Monument Commission for the purpose of performing any of the duties of the commission under Chapter 15 of Title 55, Mississippi Code of 1972. Unexpended amounts remaining in the special fund at the end of the fiscal year shall not lapse into the State General Fund, and any interest earned or investment earnings on amounts in the special fund shall be deposited to the credit of the special fund.

SOURCES: Laws, 2002, ch. 559, § 2, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.34. Special license tags or plates; Mississippi Public Education.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of Mississippi public education. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the State Board of Education, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Public Education Support Fund created under Section 37-61-37.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 3, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

At the direction of the co-counsel for the Joint Legislative Committee on Compilation, Revision and Publication of Legislation, an error in a statutory reference in (4)(a) was corrected by substituting "Section 37-61-37" for "Section 4 of Senate Bill No. 2501, 2002 Regular Session."

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

Mississippi Public Education Support Fund, see § 37-61-37.

State Highway Fund, see § 65-11-35.

§ 27-19-56.35. Special license tags or plates; September 11, 2001, Mississippi Remembers and Cares.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag of such color and design as the State Tax Commission may prescribe commemorating September 11, 2001, and containing the phrase "Mississippi Remembers and Cares." The tag shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax

Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Association of Conservation Districts, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit

into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 5; Laws, 2004, ch. 559, § 24, eff from and after July 1, 2004.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.36. Special license tags or plates; United States Armed Forces.

(1) In recognition of the patriotic services rendered the United States, Mississippi and the citizens thereof, any resident of the state who is on active duty with the Armed Forces of the United States, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive motor vehicle license plate or tag identifying him as an active duty member of the United States Armed Forces. The distinctive license tags so issued shall be of such color and design as the State Tax Commission may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for the distinctive license tag shall present proof of their active duty membership in the United States Armed Forces to the county tax collector. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If

the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into a special fund that is created in the State Treasury. Monies in the fund may be expended by the Mississippi State Veterans Affairs Board for the maintenance, operation and administration of state veterans homes.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 6, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.37. Special license tags or plates; Constable.

(1) Any owner of a motor vehicle who is a duly elected constable, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying the person as a constable. The distinctive license tags so issued shall be of such color and design as the State Tax Commission may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited into the State General Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created under Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 7, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.38. Special license tags or plates; Mississippi State Guard.

(1) In recognition of their patriotic services rendered the state and the citizens thereof, any owner of a motor vehicle who is a member of the Mississippi State Guard established under Section 33-5-51, upon application and payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying the person as a member of the Mississippi State Guard. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi State Guard, may prescribe, shall bear the words "Mississippi State Guard," and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) The distinctive license tags authorized in this section shall be prepared by the State Tax Commission and shall be issued through the tax collectors of the several counties of the state in the same manner as are other motor vehicle license tags, and the tax collectors shall be entitled to their regular fees for their services. Application for the distinctive license tags

authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for the distinctive license tags shall present to the tax collector proof of their membership in the Mississippi State Guard by means of a certificate signed by the commanding officer of the applicant on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of a fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) The distinctive license tags shall be used only upon and for personally or jointly owned private passenger vehicles (including station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the member making application therefor, and when so issued to

the applicant, shall be used upon the vehicle for which issued in lieu of the standard license tag normally issued for the vehicle.

(6) The distinctive license tags issued under this section shall not be transferable between motor vehicle owners. If the owner of a vehicle bearing a distinctive license tag sells, trades, exchanges or otherwise disposes of the vehicle, the tag shall be retained by the owner to whom issued and returned by the owner to the tax collector of the county.

(7) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(8) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 8, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.39. Special license tags or plates; Institute of Community Services, Incorporated.

(1) Any owner of a motor vehicle who is a supporter of community social services programs sponsored by the Institute of Community Services, Incorporated, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Institute of Community Services, Incorporated. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Institute of Community Services, Incorporated, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax

Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Institute of Community Services, Incorporated.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit

in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 9, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.40. Special license tags or plates; Knights of Columbus supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Knights of Columbus. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of Knights of Columbus, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under

this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Knights of Columbus of Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 10; Laws, 2007, ch. 522, § 8, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.41. Special license tags or plates; academic, professional, honorary, Masonic, or Greek letter societies or similar organizations.

(1) Beginning with any registration year commencing on or after July 1, 2006, any owner of a motor vehicle who is a member of any society such as academic, professional, honorary, Masonic, or so-called Greek letter fraternities or sororities, or similar organization whether of a local or connectional character that is established under Section 37-111-1 et seq., upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as

prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a member of such a society or organization. The distinctive license tags so issued shall be of such color and design as the State Tax Commission may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the state chapter of the organization for which a distinctive license tag was issued to a member of such organization.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued under this section. The

regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag for a society to be issued pursuant to this section, the provisions of Section 27-19-44(2) must be satisfied for the society license tag prior to July 1, 2009.

SOURCES: Laws, 2002, ch. 559, § 11; Laws, 2003, ch. 529, § 14; Laws, 2006, ch. 540, § 9, eff from and after July 1, 2006.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.42. Special license tags or plates; United States Naval Academy.

(1) Any owner of a motor vehicle who is a graduate of the United States Naval Academy, a student enrolled at the United States Naval Academy, a parent of a graduate of the United States Naval academy or a parent of a student enrolled at the United States Naval Academy, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag which displays the emblem of the United States Naval Academy. The distinctive license tags so issued shall be of such color and design as the State Tax Commission may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Thirty-one Dollars and Fifty Cents ($31.50) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the State General Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Fourteen Dollars and Fifty Cents ($14.50) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 12, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.43. Special license tags or plates; 4-H Club.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the 4-H Club. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi 4-H Club Foundation, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi 4-H Club Foundation, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the

Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 13, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.44. Special license tags or plates; Mississippi Future Farmers of America Association.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Future Farmers of America Association. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Future Farmers of America Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Future Farmers of America Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 14, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

Provisions of this section must be complied with before July 1, 2016, in order for a distinctive license tag in support of Tishomingo County High School to be issued, see § 27-19-56.200.

Provisions of this section must be complied with before July 1, 2016, in order for a distinctive license tag in support of Belmont High School to be issued, see § 27-19-56.201.

Provisions of this section must be complied with before July 1, 2016, in order for a distinctive license tag in support of Southaven High School to be issued, see § 27-19-56.226.

State Highway Fund, see § 65-11-35.

§ 27-19-56.45. Special license tags or plates; North Delta Museum.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the North Delta Museum. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the North Delta Archeological Association, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a

distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the North Delta Archeological Association, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 15, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.46. Special license tags or plates; People Against Litter.

(1) Owners of motor vehicles who are residents of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag in recognition of their support for People Against Litter, the statewide litter prevention program and subsidiary of Keep Mississippi Beautiful, Inc. The distinctive license tags so issued shall be of such color and design as may be determined finally by the State Tax Commission based upon three (3) recommendations presented to the State Tax Commission by People Against Litter, the statewide litter prevention program and subsidiary of Keep Mississippi Beautiful, Inc., and ranked in order of preference by People Against Litter, the statewide litter prevention program and subsidiary of Keep Mississippi Beautiful, Inc.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, plus Two Dollars ($2.00) thereof to be retained by the tax collector as a processing fee, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund. Distinctive license tags issued under this section shall be issued within forty-five (45) days after application is made.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Twenty Dollars ($20.00) for each distinctive license tag applied for under this section which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, or if the owner sells or transfers the vehicle, he may surrender the license tag to the local county tax collector and receive a certificate of credit toward the purchase of a tag on another vehicle as otherwise provided by law. Distinctive license tags issued under this section may be transferred by the owner to any other vehicle owned by the person upon payment of the regular taxes and fees for a license tag for that vehicle.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under

this section from the issuance of distinctive license tags. The State Treasurer shall distribute an amount equal to Seventeen Dollars ($17.00) of the additional fees collected for each such distinctive license tag issued under this section to the Statewide Litter Prevention Fund created under Section 65-1-167. Monies in the special fund, upon legislative appropriation, may be expended as provided in Section 65-1-167. One Dollar ($1.00) of each additional fee collected for each such distinctive license tag issued under this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 16, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.47. Special license tags or plates; aircraft pilot.

(1) Beginning with any registration year commencing on or after July 1, 2012, any owner of a motor vehicle who is an aircraft pilot licensed by the Federal Aviation Administration, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a private aircraft pilot or a commercial aircraft pilot. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Air Safety Institute of the Aircraft Owners and Pilots Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2015.

SOURCES: Laws, 2002, ch. 559, § 17; Laws, 2012, ch. 534, § 41, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.48. Special license tags or plates; United States Military Academy.

(1) Any owner of a motor vehicle who is a graduate of the United States Military Academy, a student enrolled at the United States Military Academy, a parent of a graduate of the United States Military Academy or a parent of a student enrolled at the United States Military Academy, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag which displays the emblem of the United States Military Academy. The distinctive license tags so issued shall be of such color and design as the State Tax Commission may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax

Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Thirty-one Dollars and Fifty Cents ($31.50) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the State General Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Fourteen Dollars and Fifty Cents ($14.50) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 18, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.49. Special license tags or plates; United States Coast Guard Academy.

(1) Any owner of a motor vehicle who is a graduate of the United States Coast Guard Academy, a student enrolled at the United States Coast Guard Academy, a parent of a graduate of the United States Coast Guard Academy or a parent of a student enrolled at the United States Coast Guard Academy, upon complying with the motor vehicle laws relating to registration and licensing of

motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag which displays the emblem of the United States Coast Guard Academy. The distinctive license tags so issued shall be of such color and design as the State Tax Commission may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Thirty-one Dollars and Fifty Cents ($31.50) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the State General Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Fourteen Dollars and Fifty Cents ($14.50) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 19, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.50. Special license tags or plates; United States Merchant Marine Academy.

(1) Any owner of a motor vehicle who is a graduate of the United States Merchant Marine Academy, a student enrolled at the United States Merchant Marine Academy, a parent of a graduate of the United States Merchant Marine Academy or a parent of a student enrolled at the United States Merchant marine Academy, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag which displays the emblem of the United States Merchant Marine Academy. The distinctive license tags so issued shall be of such color and design as the State Tax Commission may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Thirty-one Dollars and Fifty Cents ($31.50) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the State General Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Fourteen Dollars and Fifty Cents ($14.50) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 20, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.51. Special license tags or plates; United States Air Force Academy.

(1) Any owner of a motor vehicle who is a graduate of the United States Air Force Academy, a student enrolled at the United States Air Force Academy, a parent of a graduate of the United States Air Force Academy or a parent of a student enrolled at the United States Air Force Academy, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag which displays the emblem of the United States Air Force Academy. The distinctive license tags so issued shall be of such color and design as the State Tax Commission may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Thirty-one Dollars and Fifty Cents ($31.50) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the State General Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Fourteen Dollars and Fifty Cents ($14.50) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag issued under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 21, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.52. Special license tags or plates; Mississippi Institute of Arts and Letters.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Institute of Arts and Letters. The distinctive license tags so issued shall be of such color and design

as the State Tax Commission, with the advice of the Mississippi Institute of Arts and Letters, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Institute for Arts and Letters.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 22, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.53. Special license tags or plates; Mississippi Walking Horse Association.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Walking Horse Association. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Walking Horse Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Walking Horse Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 23, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.54. Special license tags or plates; Trauma Care.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be

issued a distinctive trauma care license tag for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Emergency Medical Services Advisory Council created under Section 41-59-7, may prescribe. The words "Preventing Injuries" shall be centered at the bottom of the license tag. The State Tax Commission shall prescribe such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Trauma Care Systems Fund established in Section 41-59-75.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the

distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 24, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

Mississippi Trauma Care Systems Fund, see § 41-59-75.

State Highway Fund, see § 65-11-35.

§ 27-19-56.55. Special license tags or plates; retired members of the Mississippi Highway Safety Patrol.

(1) Any owner of a motor vehicle who is a retired member of the Mississippi Highway Safety Patrol and who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a retired member of the Mississippi Highway Safety Patrol. The distinctive license tags so issued shall be of such color and design as the State Tax Commission may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag and may, in the discretion of the State Tax Commission, display the county name.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for such distinctive license tags shall present proof that they are a retired member of the Mississippi Highway Safety Patrol by presentation of a signed and notarized affidavit from the Commissioner of Public Safety. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall

pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Highway Safety Patrol Retired Troopers Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 25; Laws, 2003, ch. 529, § 30; Laws, 2004, ch. 559, § 25, eff from and after July 1, 2004.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.56. Special license tags or plates; Prince Hall Grand Lodge of Mississippi.

(1) Beginning with any registration year commencing on or after July 1, 2007, any owner of a motor vehicle who is a member of the Prince Hall Grand Lodge of Mississippi, Free and Accepted Ancient Yorkrite Masons, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be entitled to a special license tag which displays the Prince Hall Grand Lodge Mason emblem and displays the letters "F&AAYM." The tags shall be of such color and design as the State Tax Commission shall prescribe subject to the approval of the Mississippi License Tag Commission.

(2) Application for the special license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for such distinctive license tags shall present to the issuing official documentation from the Free and Accepted Ancient Yorkrite Masons, Prince Hall Grand Lodge of Mississippi as prescribed by the State Tax Commission showing their membership in the Free and Accepted Ancient Yorkrite Masons, Prince Hall Grand Lodge of Mississippi. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on special license tags shall be deposited in a special fund hereby created in the

State Treasury to the credit of the Free and Accepted Ancient Yorkrite Masons, Prince Hall Grand Lodge of Mississippi. The funds shall be available for expenditure at the discretion of the Prince Hall Grand Lodge of Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(c) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(2) must be satisfied for the distinctive license tag before July 1, 2010.

SOURCES: Laws, 2002, ch. 559, § 26; Laws, 2007, ch. 522, § 24, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — State Highway Fund, see § 65-11-35.

§ 27-19-56.57. Special license tags or plates; Clergy.

(1) Beginning with any registration year commencing on or after July 1, 2016, any owner of a motor vehicle who is a resident of this state and who is a member of the clergy, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a member of the clergy. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Baptist Children's Village of Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit

into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2019.

SOURCES: Laws, 2002, ch. 559, § 27; Laws, 2016, ch. 478, § 25, eff from and after July 1, 2016.

Amendment Notes — The 2016 amendment substituted "Department of Revenue" and "department" for "State Tax Commission" and "commission," respectively, throughout the section; added "Beginning with any registration year commencing on or after July 1, 2016" at the beginning of (1); in (3), deleted "Beginning with any registration year commencing on or after July 1, 2002" from the beginning and substituted "concurrently" for "concurrent"; substituted "Baptist Children's Village" for "Mississippi state office of the Boys and Girls Clubs of America to be distributed evenly among the Boys and Girls Clubs of America located in the State" in (4)(a); substituted "Mississippi Burn Care Fund" for "Mississippi Fire Fighters Memorial Burn Center" in (4)(b); and added (7).

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.58. Special license tags or plates; Delta Sigma Theta Sorority.

(1) Except as otherwise provided in this subsection (1), any owner of a motor vehicle who is a resident of this state and who is a member or supporter of Delta Sigma Theta Sorority, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a member or supporter of such organization. From and after July 1, 2004, only persons who are members of Delta Sigma Theta Sorority may apply for and receive a distinctive license tag authorized under this section. The distinctive license tags so issued shall display the Greek letters of the organization, shall be of such color and design as the State Tax Commission may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall

pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Oxford Alumnae Chapter of Delta Sigma Theta Sorority.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 28; Laws, 2003, ch. 529, § 15; Laws, 2004, ch. 559, § 26, eff from and after July 1, 2004.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.59. Special license tags or plates; Boy Scouts of America.

(1) Beginning with any registration year commencing on or after July 1, 2007, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Boy Scouts of America. Subject to the approval of the State Tax Commission, the distinctive license tags so issued shall be of such color and design as the Andrew Jackson Council, Boy Scouts of America, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Andrew Jackson Council, Boy Scouts of America, or its successor by merger or otherwise. The Andrew Jackson Council shall distribute the fees so received to the councils of the Boy Scouts of America with council boundaries covering any part of the State of Mississippi, including the Andrew Jackson Council, with the fees to be distributed to each of those councils on the basis of the fees generated by the purchase of the distinctive license tags within the counties covered by the particular council boundary. The State Tax Commission shall furnish to the Andrew Jackson Council such information as is necessary for the Andrew Jackson Council to distribute the fees in the manner herein provided. The Andrew Jackson Council is authorized to deduct an administrative fee from the fees distributed to the councils in such amount as is approved by the individual councils receiving the fees to be distributed.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(2) must be satisfied for the distinctive license tag before July 1, 2010.

SOURCES: Laws, 2002, ch. 559, § 29; Laws, 2007, ch. 522, § 25, eff from and after July 1, 2007.

Joint Legislative Committee Note — Pursuant to Section 1-1-109, the Joint Legislative Committee on Compilation, Revision and Publication of Legislation corrected a typographical error in the paragraph (4)(b). The words "Mississippi Fire Fighters Memorial Burn Center Fund" were changed to "Mississippi Burn Care Fund". The Joint Committee ratified the correction at its June 26, 2007, meeting.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.60. Special license tags or plates; Mississippi Agriculture.

(1) Any owner of a motor vehicle who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one distinctive motor vehicle license plate or tag for each motor vehicle registered in his name identifying him as a supporter of Mississippi agriculture. The tags shall depict an agricultural scene, shall be of such color and design as the State Tax Commission, with the advice of the Commissioner of Agriculture, may prescribe, and shall consist of such letters or numbers or both as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited into a special fund that is created in the State Treasury to be known as the "Agriculture Distinctive License Tag Fund." Monies in the fund may be expended, upon legislative appropriation, by the Mississippi Department of Agriculture to help defray the cost of the marketing activities of the department that promote agricultural commodities and resources produced in Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 30; Laws, 2004, ch. 559, § 27, eff from and after July 1, 2004.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.61. Special license tags or plates; Autism Awareness.

(1) Any owner of a motor vehicle who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3)

of this section, shall be entitled to a special license tag that demonstrates the applicant's support for autism awareness. The tags shall be of such color and design as the State Tax Commission shall prescribe subject to the approval of the Mississippi License Tag Commission; however each tag shall display the design of an interlocking puzzle strip with the name "Autism Awareness," and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the statewide nonprofit organization, "Together Enhancing Autism Awareness in Mississippi" (TEAAM).

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 31, eff from and after July 1, 2002.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.62. Special license tags or plates; Bronze Star recipient.

(1) In recognition of the patriotic services rendered by Mississippians who are recipients of the Bronze Star, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his name identifying him as a recipient of the Bronze Star. The tags shall be of such color and design as the Department of Revenue shall prescribe, subject to the approval of the Mississippi License Tag Commission, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Bronze Star. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited in the State Treasury to the credit of a special fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 32; Laws, 2011, ch. 523, § 55, eff from and after passage (approved Apr. 26, 2011.)

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.63. Special license tags or plates; Diabetics.

(1) Upon application by any legal resident of the State of Mississippi who is diabetic or who is an immediate family member or caregiver of a person who is diabetic, the Department of Revenue shall prepare and issue through the county tax collectors a special license plate for each motor vehicle that is registered in the applicant's name. The initial application shall be accompanied by the certification of a licensed physician that the applicant (a) meets the definition of a diabetic as set forth in subsection (2) of this section, or (b) is an immediate family member or caregiver of a person who meets the definition of a diabetic as set forth in subsection (2) of this section. For the purposes of this section, the term "immediate family member" means the applicant's spouse, father or mother, or a brother, sister or child of the applicant. Except as otherwise provided, an applicant for the special license plate shall not be required to pay any fee or charge for the issuance of such license plate separate from or in addition to the road and bridge privilege taxes, ad valorem taxes and registration fees otherwise required by law to be paid for the issuance of a regular license plate for the vehicle. The special license plate shall be of such color and design as the Department of Revenue may prescribe and shall consist of such letters, numbers or both as may be necessary to distinguish each license plate.

(2) For the purpose of this section, the term "diabetic" means a person who is affected with diabetes, including Type I, Type II, gestational or any secondary form of diabetes regardless of mode of treatment, age of onset or duration of the disease.

(3) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (4) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) Beginning with any registration year commencing on or after July 1, 2003, any person other than a person who is diabetic applying for a distinctive tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for distinctive license tags under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag.

(5) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on special license tags issued pursuant to this section shall be distributed to the Diabetes Foundation of Mississippi, Inc.

(b) One Dollar ($1.00) of each additional fee collected on special license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on special tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended only for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(6) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(7) In case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided in Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 33; Laws, 2003, ch. 529, § 8; Laws, 2004, ch. 559, § 28; Laws, 2011, ch. 428, § 3, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.64. Special license tags or plates; Petal School District.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Petal, Mississippi, School District. The distinctive license tags so issued shall display the words "Petal

School District" and shall be of such color and design as the State Tax Commission, with the advice of the Petal Education Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Petal Education Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 34; Laws, 2003, ch. 529, § 10, eff from and after July 1, 2003.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.65. Special license tags or plates; DeSoto County School District.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the DeSoto County, Mississippi, School District. The distinctive license tags so issued shall display the words "DeSoto County School District" and shall be of such color and design as the State Tax Commission, with the advice of the DeSoto County, Mississippi, School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of

renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Public Education Support Fund created under Section 37-61-37.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 35; Laws, 2003, ch. 529, § 11, eff from and after July 1, 2003.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.66. Special license tags or plates; Simpson County School District.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Simpson County, Mississippi, School District. The distinctive license tags so issued shall display the words "Simpson County School District" and shall be of such color and design as the State Tax Commission, with the advice of the Simpson County, Mississippi, School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Public Education Support Fund created under Section 37-61-37.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 36; Laws, 2003, ch. 529, § 12, eff from and after July 1, 2003.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

Mississippi Public Education Support Fund, see § 37-61-37.

State Highway Fund, see § 65-11-35.

§ 27-19-56.67. Special license tags or plates; Omega Psi Phi Fraternity.

(1) Except as otherwise provided in this subsection (1), any owner of a motor vehicle who is a resident of this state and who is a member or supporter of Omega Psi Phi Fraternity, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a member or supporter of such organization. From and after July 1, 2004, only persons who are members of Omega Psi Phi Fraternity may apply for and receive a distinctive license tag authorized under this section. The distinctive license tags so issued shall display the Greek letters of the organization, shall be of such color and design

as the State Tax Commission may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the State Chapter of Omega Psi Phi Fraternity.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 37; Laws, 2003, ch. 529, § 16; Laws, 2004, ch. 559, § 29, eff from and after July 1, 2004.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.68. Special license tags or plates; Girl Scouts of the United States of America.

(1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Girl Scouts of the United States of America. Subject to the approval of the Department of Revenue, the distinctive license tags so issued shall be of such color and design as the Girl Scout Council of Middle Mississippi, Girl Scouts of the United States of America, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license

tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Girl Scout Council of Middle Mississippi, Girl Scouts of the United States of America, or its successor by merger or otherwise. The Girl Scout Council of Middle Mississippi shall distribute the fees so received to the councils of the Girl Scouts of the United States of America with council boundaries covering any part of the State of Mississippi, including the Girl Scout Council of Middle Mississippi, with the fees to be distributed to each of those councils on the basis of the fees generated by the purchase of the distinctive license tags within the counties covered by the particular council boundary. The Department of Revenue shall furnish to the Girl Scout Council of Middle Mississippi such information as is necessary for the Girl Scout Council of Middle Mississippi to distribute the fees in the manner herein provided. The Girl Scout Council of Middle Mississippi is authorized to deduct an administrative fee from the fees distributed to the councils in such amount as is approved by the individual councils receiving the fees to be distributed.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2014.

SOURCES: Laws, 2002, ch. 559, § 38; Laws, 2011, ch. 523, § 47, eff from and after passage (approved Apr. 26, 2011.)

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.69. Special license tags or plates; NASCAR; special fund created for renovation of New Capitol, Old Capitol, Governor's Mansion and War Memorial Building.

(1) The State Tax Commission may enter into agreements for the purchase of distinctive National Association for Stock Car Auto Racing ("NASCAR") theme license tags. The State Tax Commission may enter into any agreement with the supplier of such distinctive license tags, or other entity, necessary to carry out the purposes of this section. The distinctive license tags shall be of such design as the supplier of the tags, with the advice of the State Tax Commission, may prescribe.

(2) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (4) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name a distinctive license tag displaying NASCAR themes.

(3) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (5) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(4) Except as otherwise provided in this subsection (4), beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty-five Dollars ($35.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. However, for the first one hundred (100) license tags issued displaying a particular NASCAR theme, the State Tax Commission may establish an auction or similar procedure for the purpose of determining the order in which such distinctive license tags are sold and the amount of the additional fee for the distinctive license tags which shall be due at the time the original application is made for such a distinctive license tag, and Thirty-five Dollars

($35.00) thereafter annually at the time of renewal registration. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(5) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) A portion of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the supplier of the license tags according to the terms of any agreement between the State Tax Commission and the supplier of the distinctive license tags.

(b) One Dollar ($1.00) of the additional fees collected on distinctive license tags issued pursuant to this section shall be deposited into the special fund created in Section 27-19-44.2.

(c) The remainder of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the special fund created in subsection (8) of this section.

(6) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(7) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(8) There is established in the State Treasury a special fund which shall consist of monies required by law to be deposited therein. Monies in the special fund, upon legislative appropriation, may be expended by the Mississippi Department of Archives and History for the purpose of paying the costs of repair and renovation of the New Capitol, Old Capitol, Governor's Mansion and War Memorial Building. Unexpended amounts remaining in the special fund at the end of the fiscal year shall not lapse into the State General Fund, and any interest earned or investment earnings on amounts in the special fund shall be deposited to the credit of the special fund.

SOURCES: Laws, 2002, ch. 559, § 39; Laws, 2003, ch. 529, § 9, eff from and after July 1, 2003.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Department of Archives and History, generally, see § 39-5-1 et seq.

§ 27-19-56.70. Special license tags or plates; Choose Life.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (4) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name, which shall be produced in such color and design as the State Tax Commission, with the advice of the Choose Life Advisory Committee, may prescribe. The words "Choose Life" shall be centered at the bottom of the license tag. The State Tax Commission shall prescribe such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (4) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Choose Life Advisory Committee to be used as provided for in subsection (5) of this section.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) Funds disbursed to the Choose Life Advisory Committee under this section may be used for any purpose other than for administrative expenses, legal expenses, capital expenditures, attempting to influence any legislation or any political campaign on behalf or in opposition to any candidate for public office.

(6) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) month and year license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(7) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 40; Laws, 2003, ch. 529, § 38, eff from and after July 1, 2003.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.71. Special license tags or plates; Mothers Against Drunk Driving (MADD).

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be

issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of Mothers Against Drunk Driving (MADD). The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi State Chapter of Mothers Against Drunk Driving, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2002, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi State Office of Mothers Against Drunk Driving.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2002, ch. 559, § 41; Laws, 2003, ch. 529, § 31, eff from and after July 1, 2003.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.72. Special license tags or plates; Mississippi Association of Realtors.

(1) Any owner of a motor vehicle, who is a member of the Mississippi Association of Realtors, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3), shall be issued a special license tag which displays the blue and gold REALTOR trademark logo on the left side of the license tag. The distinctive license tags so issued shall be of a color and design as the Department of Revenue, with the advice of the Mississippi Association of Realtors, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the special license tag shall be made to the county tax collector on forms prescribed by the Department of Revenue. Proof of membership in the Mississippi Association of Realtors shall be presented to the county tax collector at the time of the application. An applicant's personal business card on which the REALTOR trademark logo is also printed shall be accepted as proof of membership in the Mississippi Association of Realtors. The application and the additional fee, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the

additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for distinctive license tags under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag or is no longer affiliated with the Mississippi Association of Realtors, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Except as otherwise provided in this paragraph (a), Twenty-four Dollars ($24.00) of each additional fee collected on special license tags issued pursuant to this section shall be distributed to Mississippi Association of Habitat for Humanity Affiliates, Inc., for use in funding affordable housing projects in Mississippi. However, from and after July 1, 2017, Twenty-four Dollars ($24.00) of each additional fee collected on such special license tags issued pursuant to this section shall be distributed to the Mississippi REALTOR® Disaster Relief Fund.

(b) One Dollar ($1.00) of each additional fee collected on special license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on special tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended only for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(6) In case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided in Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 1; Laws, 2011, ch. 428, § 4; Laws, 2012, ch. 534, § 42; Laws, 2017, ch. 432, § 15, eff from and after July 1, 2017.

Amendment Notes — The 2017 amendment, in (4)(a), added the exception at the beginning, and added the last sentence.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.73. Special license tags or plates; Mississippi Forestry Association supporters.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3), shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Forestry Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Forestry Association, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Forestry Association to be used for public relations and educational programs informing citizens about conservation practices.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 2; Laws, 2011, ch. 428, § 5, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.74. Special license tags or plates; Stop Child Abuse.

(1) Beginning with any registration year commencing on or after July 1, 2012, owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other

noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be entitled to a distinctive license tag that demonstrates their support for the prevention of child abuse. The tags shall be of such color and design as the Department of Revenue prescribes subject to the approval of the Mississippi License Tag Commission; however, each tag shall display the words "Stop Child Abuse" and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Children's Trust Fund created in Section 93-21-305.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two

(2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2015.

SOURCES: Laws, 2003, ch. 529, § 3; Laws, 2004, ch. 559, § 30; Laws, 2012, ch. 534, § 43, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.
Mississippi Children's Trust Fund, see § 93-21-305.

§ 27-19-56.75. Special license tags or plates; State Board of Funeral Service licensee.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3), shall be issued a special license tag for each motor vehicle registered in his name identifying such person as licensed by the State Board of Funeral Service. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the State Board of Funeral Service, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The applicant's license by the State Board of Funeral Service shall be presented at that time as proof of licensure by the board. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the State General Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 4; Laws, 2011, ch. 428, § 6, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.76. Special license tags or plates; Mississippi Nurses Foundation supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Nurses Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Nurses Association, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Forty-four Dollars ($44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Nurses Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 5; Laws, 2011, ch. 428, § 7; Laws, 2017, ch. 432, § 26, eff from and after July 1, 2017.

Amendment Notes — The 2017 amendment, in (3), substituted "July 1, 2017" for "July 1, 2003" and "Fifty Dollars ($50.00)" for "Thirty Dollars ($30.00)"; and substituted "Forty-four Dollars ($44.00)" for "Twenty-four Dollars ($24.00)" in (4)(a).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.77. Special license tags or plates; Mississippi Junior Golf Foundation supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3), shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Junior Golf Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Golf Association, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under

subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Junior Golf Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same

manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 6; Laws, 2011, ch. 428, § 8, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.78. Special license tags or plates; Mississippi Association of Community Action Agencies supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Association of Community Action Agencies. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Association of Community Action Agencies, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Association of Community Action Agencies.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 7, eff from and after July 1, 2003.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.79. Special license tags or plates; United States Army Special Forces.

(1) In recognition of the patriotic services rendered the United States, Mississippi and the citizens thereof, any resident of the state who is on active duty with the United States Army Special Forces, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive motor vehicle license plate or tag identifying him as an active duty member of the

United States Army Special Forces. The distinctive license tags so issued shall be of such color and design as the State Tax Commission may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for the distinctive license tag shall present proof of their active duty membership in the United States Army Special Forces to the county tax collector. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into a special fund that is created in the State Treasury. Monies in the fund may be expended by the Mississippi State Veterans Affairs Board for the maintenance, operation and administration of state veterans homes.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 21, eff from and after July 1, 2003.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.80. Special license tags or plates; POW/MIA supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of members of the United States Armed Forces who are classified as missing in action or persons who were prisoners of war while serving in the United States Armed Forces. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the American Ex-POW's, Department of Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition

to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of a fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

(b) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Veterans Monument Trust Fund created in Section 55-15-59.

(c) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(d) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(e) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 23, eff from and after July 1, 2003.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

Mississippi Veterans Monument Trust Fund, see § 55-15-59.

State Highway Fund, see § 65-11-35.

§ 27-19-56.81. Special license tags or plates; Mississippi Loggers Association, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Loggers Association, Inc. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Loggers Association, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Loggers Association, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the

Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 25, eff from and after July 1, 2003.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.82. Special license tags or plates; Sons of Confederate Veterans supporter.

(1) Any owner of a motor vehicle or motorcycle, or both, who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle or motorcycle, or both, registered in his name identifying such person as a supporter of the Sons of Confederate Veterans. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Division, Sons of Confederate Veterans, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's or motorcycle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Division, Sons of Confederate Veterans.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit

into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 26; Laws, 2017, ch. 432, § 29, eff from and after July 1, 2017.

Amendment Notes — The 2017 amendment substituted "Department of Revenue" and "department" for "State Tax Commission" and "commission" throughout; inserted "or motorcycle, or both" twice in (1); in the second sentence of (3), substituted "time to run concurrently" for "time to run concurrent" and inserted "or motorcycle's"; and substituted "Mississippi Burn Care Fund" for "Mississippi Fire Fighters Memorial Burn Center Fund" in (4)(b).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.83. Special license tags or plates; Mississippi Scuba Diving Association, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Scuba Diving Association, Inc. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Scuba Diving Association, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer, who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Scuba Diving Association, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit in the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 27, eff from and after July 1, 2003.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.84. Special license tags or plates; Mississippi Blood Services, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an

additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of Mississippi Blood Services, Inc. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of Mississippi Blood Services, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mississippi Blood Services, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the

distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 28, eff from and after July 1, 2003.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.85. Special license tags or plates; Vietnam Veteran.

In recognition of the patriotic service rendered by Mississippians who are honorably discharged veterans who served in the United States Armed Forces during the Vietnam Conflict and were awarded a Vietnam Service Ribbon, any such person is privileged to obtain distinctive motor vehicle license plates or tags for each motor vehicle registered in his name identifying his status as a Vietnam veteran. The State Tax Commission, with concurrence by the State Veterans Affairs Board, shall develop decals to be affixed to the license tag indicating branch and period of military service. The distinctive plates or tags shall be of a color and design designated by the Tax Commission with concurrence by the State Veterans Affairs Board.

The distinctive license plates shall be prepared by the Tax Commission and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional annual tag fee of Thirty Dollars ($30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the Tax Commission on a monthly basis as prescribed by the commission. The additional fee is due and payable at the time the original application is made for a distinctive tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. The State Tax Commission shall deposit such fee to the credit of a fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

An applicant for such distinctive plates shall present to the issuing official written evidence of the veteran's service. Such evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, or a written certification of military service from the State Veterans Affairs Board. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

The distinctive license plates shall not be transferable between motor vehicle owners; and in the event the owner of a vehicle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the vehicle, such plate shall be retained by such owner and returned to the tax collector.

In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(2) must be complied with before July 1, 2011.

SOURCES: Laws, 2003, ch. 529, § 29; Laws, 2008, ch. 515, § 28, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

§ 27-19-56.86. Special license tags or plates; Campus Life supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of Campus Life. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of Campus Life, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a

distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Youth for Christ, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 32, eff from and after July 1, 2003.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.87. Special license tags or plates; St. Jude Children's Research Hospital supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of St. Jude Children's Research Hospital. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the ALSAC/St. Jude Children's Research Hospital, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to ALSAC/St. Jude Children's Research Hospital.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2003, ch. 529, § 35; Laws, 2011, ch. 428, § 9, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.88. Repealed.

Repealed by Laws, 2015, Ch. 481, § 35, effective July 1, 2015.

§ 27-19-56.88. [Laws, 2003, ch. 529, § 36; Laws, 2011, ch. 428, § 10, eff from and after July 1, 2011.]

Editor's Note — Former § 27-19-56.88 [Laws, 2003, ch. 529, § 36; Laws, 2011, ch. 428, § 10, effective from and after July 1, 2011; Repealed by Laws, 2015, ch. 481, § 35, effective from and after July 1, 2015] provided for a special license tag or plate for Friends of the MED, Coahoma County.

§ 27-19-56.89. Special license tags or plates; Mississippi Arts Commission supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Arts Commission. The distinctive license tags so issued shall be of such color and design as the State

Tax Commission, with the advice of the Mississippi Arts Commission, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2003, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the special fund created in subsection (7) of this section.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) There is established in the State Treasury a special fund which shall consist of monies required to be deposited therein under subsection (4) of this section. Monies in the special fund, upon legislative appropriation, may be expended by the Mississippi Arts Commission for miscellaneous grants and programs administered by the Mississippi Arts Commission. Unexpended amounts remaining in the special fund at the end of the fiscal year shall not lapse into the State General Fund, and any interest earned or investment earnings on amounts in the special fund shall be deposited to the credit of the special fund.

SOURCES: Laws, 2003, ch. 529, § 37, eff from and after July 1, 2003.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

At the direction of the co-counsel for the Joint Legislative Committee on Compilation, Revision and Publication of Legislation, an error in a statutory reference at the end of (4)(d) was corrected by substituting "Section 27-19-44.2" for "Section 43 of this act."

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.90. Special license tags or plates; National Rifle Association of America supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the National Rifle Association of America. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the National Rifle Association of America, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under

subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the NRA Foundation State Fund Account for Mississippi to be used for projects that qualify under Section 501(c)(3) of the Internal Revenue Service Code, including, but not restricted to, hunter education, firearms safety courses, marksmanship training and wildlife conservation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 1; Laws, 2011, ch. 428, § 11, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.91. Special license tags or plates; Blair E. Batson Hospital for Children supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Blair E. Batson Hospital for Children. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Friends of Children's Hospital, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Forty-four Dollars ($44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Friends of Children's Hospital.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 2; Laws, 2017, ch. 432, § 27, eff from and after July 1, 2017.

Amendment Notes — The 2017 amendment substituted "Department of Revenue" and "department" for references to "State Tax Commission" and "commission" throughout; in (3), substituted "July 1, 2017" for "July 1, 2004," "Fifty Dollars ($50.00)" for "Thirty Dollars ($30.00)," and "time to run concurrently" for "time to run concurrent"; and in (4), substituted "Forty-four Dollars ($44.00)" for "Twenty-four Dollars ($24.00)" in (a), and "Mississippi Burn Care Fund" for "Mississippi Fire Fighters Memorial Burn Center Fund."

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.92. Special license tags or plates; Down Syndrome awareness.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of

passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special down syndrome awareness license tag for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Central Mississippi Down Syndrome Society, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Central Mississippi Down Syndrome Society.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 3; Laws, 2011, ch. 428, § 12, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.93. Special license tags or plates; breast cancer awareness.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special breast cancer awareness license tag for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Central Mississippi Steel Magnolia Affiliate and the North Mississippi Affiliate of the Susan G. Komen Breast Cancer Foundation, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition

to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a)(i) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Central Mississippi Steel Magnolia Affiliate of the Susan G. Komen Breast Cancer Foundation.

(ii) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the North Mississippi Affiliate of the Susan G. Komen Breast Cancer Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 4; Laws, 2011, ch. 428, § 13, eff from and after July 1, 2011.

Joint Legislative Committee Note — Pursuant to Section 1-1-109, the Joint Legislative Committee on Compilation, Revision and Publication of Legislation corrected a typographical error in the last sentence of subsection (5) by substituting "The tax collector shall issue up to two (2) license decals" for "The tax collector shall issue up to two (2) decals." The Joint Committee ratified the correction at its July 13, 2011, meeting.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.94. Special license tags or plates; "Mississippi Blues Trail."

(1) Beginning with any registration year commencing on or after July 1, 2007, owners of motor vehicles upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be entitled to a distinctive license tag that demonstrates their appreciation of blues music. The tags shall be of such color and design as the Department of Revenue prescribes subject to the approval of the Mississippi License Tag Commission; however, each tag shall display the words "Mississippi Blues Trail" and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Blues Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) There is established in the State Treasury a special fund to be known as the Blues Heritage Fund. Monies in the special fund shall be transferred to the Mississippi Blues Foundation, and this subsection (7) shall stand repealed from and after the date that all monies in the special fund have been transferred to the Mississippi Blues Foundation.

(8) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(2) must be satisfied for the distinctive license tag before July 1, 2010.

SOURCES: Laws, 2004, ch. 559, § 5; Laws, 2007, ch. 522, § 1; Laws, 2010, ch. 518, § 36, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.95. Special license tags or plates; Delta Waterfowl Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and

registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Delta Waterfowl Foundation. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Delta Waterfowl Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Delta Waterfowl Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 6, eff from and after July 1, 2004.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.96. Special license tags or plates; Professional Hair Designers Incorporated member.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a member of Professional Hair Designers Incorporated. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Professional Hair Designers Incorporated, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition

to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to Professional Hair Designers Incorporated.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 7; Laws, 2011, ch. 428, § 14, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.97. Special license tags or plates; American Cancer Society Supporter.

(1) Beginning with any registration year commencing on or after July 1, 2016, any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the American Cancer Society. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the American Cancer Society, Mid-South Division, Incorporated, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the American Cancer Society, Mid-South Division, Incorporated.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2019.

SOURCES: Laws, 2004, ch. 559, § 8; Laws, 2010, ch. 518, § 39; Laws, 2011, ch. 428, § 15; Laws, 2016, ch. 478, § 26, eff from and after July 1, 2016.

Amendment Notes — The 2016 amendment substituted "July 1, 2016" for "July 1, 2010" near the beginning of (1); and substituted "July 1, 2019" for "July 1, 2013" at the end of (7).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.98. Special license tags or plates; DECA supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of DECA, an association of marketing students. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of DECA, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi DECA Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 9; Laws, 2011, ch. 428, § 16, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.99. Special license tags or plates; Civil Legal Assistance Fund supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Civil Legal Assistance Fund. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Administrative Office of Courts, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Civil Legal Assistance Fund created under Section 9-21-43.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 10; Laws, 2011, ch. 428, § 17, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
Civil Legal Assistance Fund, see § 9-21-43.
State Highway Fund, see § 65-11-35.

§ 27-19-56.100. Special license tags or plates; Gulf States Golf Foundation supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3)

of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Gulf States Golf Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Gulf States Section, Professional Golfers' Association of America, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Gulf States Section, Professional Golfers' Association of America.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the

distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 11; Laws, 2011, ch. 428, § 18, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.101. Special license tags or plates; Mississippi Department of Archives and History supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Department of Archives and History. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Department of Archives and History, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time

to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Historic Properties Trust Fund created under Section 39-5-23.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 12; Laws, 2011, ch. 428, § 19, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
Historic Properties Trust Fund, see § 39-5-23.
State Highway Fund, see § 65-11-35.

§ 27-19-56.102. Special license tags or plates; National Wild Turkey Federation supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the National Wild Turkey Federation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the President of the Mississippi Chapter of the National Wild Turkey Federation, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Chapter of the National Wild Turkey Federation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 13; Laws, 2011, ch. 428, § 20, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.103. Special license tags or plates; Kappa Alpha Order supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Kappa Alpha Order. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Pine Belt Alumni Chapter of Kappa Alpha Order, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Province Commander of Irwin Province of Kappa Alpha Order.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 14; Laws, 2011, ch. 428, § 21, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.104. Special license tags or plates; honoring the Civilian Conservation Corps.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name in honor and recognition of the Civilian Conservation Corps, its participants and its many outstanding projects and accomplishments. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2004, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the State General Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2004, ch. 559, § 15; Laws, 2011, ch. 428, § 22, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.105. Special license tags or plates; law enforcement officers and firefighters wounded in the line of duty.

(1) Any owner of a motor vehicle who is a duly sworn law enforcement officer employed by or in the service of the state, a county, a municipality or other political subdivision of the state, or who is a retired law enforcement officer who is a resident of this state, and who was wounded in the line of duty, or any owner of a motor vehicle who is a fire fighter, including a career fire fighter, a volunteer fire fighter or an industrial fire fighter, employed by or in the service of the state, a county, a municipality or other political subdivision of the state, or who is a retired fire fighter who is a resident of this state, and who was wounded in the line of duty, is privileged to obtain not more than two (2) distinctive motor vehicle license tags identifying him as a law enforcement officer or fire fighter, or as a retired law enforcement officer or fire fighter, who was wounded in the line of duty. The distinctive tag for law enforcement

officers shall be of a color and design as may be agreed upon by the Executive Committee of the Mississippi Law Enforcement Officer's Association, the Legislative Committee of the Mississippi Sheriff's Association, the Executive Board of the Police Chiefs Association and the State Tax Commission. The distinctive tag for fire fighters shall be of a color and design as may be agreed upon by the Executive Committee of the Mississippi Fire Fighters Association and the State Tax Commission. Both of such distinctive tags shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag and, in the discretion of the State Tax Commission, may display the county name.

(2) The distinctive license tags shall be prepared by the State Tax Commission and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license tags. The surviving spouse of a deceased person who was issued a distinctive license tag under this section shall be entitled to apply for or retain one (1) such license tag and may continue annually to renew registration for such distinctive motor vehicle license tag for as long as the spouse remains unmarried. At the time of application or renewal registration, a surviving spouse who desires to retain such distinctive tag shall file with the county tax collector a sworn statement that the spouse is unmarried. An applicant for a distinctive license tag under this section shall present to the issuing official written proof that the applicant is a law enforcement officer or fire fighter, or is a retired law enforcement officer or fire fighter, who was wounded in the line of duty.

(3) The distinctive license tags issued under this section shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person applying, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license tag normally issued for such vehicle.

(4) The distinctive license tags shall not be transferable between motor vehicle owners. If the owner of a vehicle bearing a distinctive license tag sells, trades, exchanges or otherwise disposes of the vehicle, the tag shall be retained by the owner and returned to the tax collector.

SOURCES: Laws, 2004, ch. 559, § 16, eff from and after July 1, 2004.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

§ 27-19-56.106. Special license tags or plates; Homebuilders Association of Mississippi supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon

payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Homebuilders Association of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Chief Executive Officer of the Homebuilders Association of Mississippi, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Association of Habitat for Humanity Affiliates, Inc., for use in funding affordable housing projects in Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2020.

SOURCES: Laws, 2005, ch. 532, § 1; Laws, 2011, ch. 428, § 23; Laws, 2017, ch. 432, § 28, eff from and after July 1, 2017.

Amendment Notes — The 2017 amendment substituted "July 1, 2017" for "July 1, 2005" in (3); and substituted "Mississippi Association of Habitat for Humanity Affiliates, Inc., for use in funding affordable housing projects in Mississippi" for "Mississippi Housing Institute" at the end of (4)(a).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.107. Special license tags or plates; Mississippi Families for Kids supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Mississippi Families for Kids. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Mississippi Families for Kids, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to Mississippi Families for Kids.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 5; Laws, 2011, ch. 428, § 24, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.108. Special license tags or plates; Rotary International supporter.

(1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying him as a supporter of Rotary International. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Past Governor, District 6820, Rotary International, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the department shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed equally to District 6800, District 6820 and District 6840, Rotary International.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(5) must be satisfied for the distinctive license tag before July 1, 2018.

SOURCES: Laws, 2005, ch. 532, § 6; Laws, 2011, ch. 428, § 25; Laws, 2011, ch. 523, § 48; Laws, 2014, ch. 483, § 33; Laws, 2017, ch. 432, § 22, eff from and after July 1, 2017.

Joint Legislative Committee Note — Section 25 of ch. 428, Laws of 2011, effective from and after July 1, 2011 (approved March 16, 2011) amended this section. Section 48 of ch. 523, Laws of 2011, effective from and after passage (approved April 26, 2011) also amended this section. As set out above, this section reflects the language of Section 48 of ch. 523, Laws of 2011, which contains language that specifically provides that it supersedes § 27-19-56.108 as amended by Section 25 of ch. 428, Laws of 2011.

Amendment Notes — The 2017 amendment substituted "July 1, 2018" for "July 1, 2017" at the end of (7).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.109. Special license tags or plates; "Support Teachers."

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of

motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of teachers. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Department of Education, may prescribe, shall have imprinted thereon the words "SUPPORT TEACHERS" and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Department of Education and shall be equitably distributed by the department among all of the school districts in the state for expenditure on teachers' classroom supplies.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 7; Laws, 2011, ch. 428, § 26, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.110. Special license tags or plates; Mississippi Poultry Association, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Poultry Association, Inc. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Poultry Association, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall

pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Poultry Association, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 8, eff from and after July 1, 2005.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.111. Special license tags or plates; Mississippi Emergency Medical Services supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Emergency Medical Services. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Department of Health, Division of Emergency Medical Services, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Trauma Care Systems Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 9, eff from and after July 1, 2005.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.112. Special license tags or plates; Mississippi Youth Soccer Association supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying him as a supporter of the Mississippi Youth Soccer Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Youth Soccer Association, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under

subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Youth Soccer Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same

manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 10; Laws, 2011, ch. 428, § 27, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.113. Special license tags or plates; Profession of Pharmacy supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying him as a supporter of The Profession of Pharmacy. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the University of Mississippi School of Pharmacy student body, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the University of Mississippi for deposit into the Amie Ewing School of Pharmacy Memorial Endowment Award Fund at the University of Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 11; Laws, 2006, ch. 540, § 10; Laws, 2011, ch. 428, § 28, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.114. Special license tags or plates; SafeCity Initiative supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle

registered in his name identifying him as a supporter of SafeCity Initiative. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of SafeCity Initiative, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to SafeCity Initiative.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 12; Laws, 2011, ch. 428, § 29, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.115. Special license tags or plates; Mississippi Manufacturers Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Manufacturers Association. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Manufacturers Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Manufacturers Association for use in its workforce training efforts.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 14, eff from and after July 1, 2005.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.116. Special license tags or plates; M.W. Stringer Grand Lodge, Free and Accepted Masons, Prince Hall Affiliated member.

(1) Any owner of a motor vehicle who is a member of the M.W. Stringer Grand Lodge, Free and Accepted Masons, Prince Hall Affiliated, upon comply-

ing with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be entitled to a special license tag which displays the M.W. Stringer Grand Lodge emblem and displays the letters "F&AM." The tags shall be of such color and design as the State Tax Commission shall prescribe subject to the approval of the Mississippi License Tag Commission.

(2) Application for the special license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for such distinctive license tags shall present to the issuing official documentation from the M.W. Stringer Grand Lodge, Free and Accepted Masons, Prince Hall Affiliated as prescribed by the State Tax Commission showing their membership in the M.W. Stringer Grand Lodge, Free and Accepted Masons, Prince Hall Affiliated. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on special license tags shall be deposited in a special fund hereby created in the State Treasury to the credit of the M.W. Stringer Grand Lodge, Free and Accepted Masons, Prince Hall Affiliated. The funds shall be available for expenditure at the discretion of the M.W. Stringer Grand Lodge.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(c) The remainder of each such additional fee shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 15, eff from and after July 1, 2005.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — State Highway Fund, see § 65-11-35.

§ 27-19-56.117. Special license tags or plates; Police Athletic League of Gulfport, Inc. supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Police Athletic League of Gulfport, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Police Athletic League of Gulfport, Inc., may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Police Athletic League of Gulfport, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 16; Laws, 2011, ch. 428, § 30, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.118. Special license tags or plates; Mississippi Prehospital Professionals Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Prehospital Professionals Association. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Prehospital Professionals Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2005, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Prehospital Professionals Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Fire Fighters Memorial Burn Center Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2005, ch. 532, § 18, eff from and after July 1, 2005.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Fire Fighters Memorial Burn Center Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.119. Special license tags or plates; Support Our Troops, Inc. supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Support Our Troops, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Support Our Troops, Inc., may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Support Our Troops, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 1; Laws, 2011, ch. 428, § 31, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.120. Special license tags or plates; Organ recovery supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of organ recovery. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Organ Recovery Agency, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Organ Recovery Agency.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 2, eff from and after July 1, 2006.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.121. Special license tags or plates; Mississippi Children's Museum supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Children's Museum. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Children's Museum, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Forty-four Dollars ($44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Children's Museum, a Mississippi nonprofit corporation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 3; Laws, 2011, ch. 428, § 32, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.122. Special license tags or plates; honoring the Historic City of Magnolia.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be entitled to a distinctive license tag honoring the historic City of Magnolia, Mississippi, for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the City of Magnolia, Mississippi, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the City of Magnolia, Mississippi, for deposit into the city's beautification account.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 4; Laws, 2011, ch. 428, § 33, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.123. Special license tags or plates; Mississippi martial arts supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon

payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Mississippi martial arts. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Karate Association, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Karate Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the

distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 5; Laws, 2011, ch. 428, § 34, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.124. Special license tags or plates; Gastroparesis awareness supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special gastroparesis awareness license tag for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Gastroparesis and Dysmotilities Association, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The

additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Gastroparesis and Dysmotilities Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 6; Laws, 2011, ch. 428, § 35, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.125. Special license tags or plates; to Mississippians who are veterans of the United States Armed Forces.

In recognition of the patriotic service rendered by Mississippians who are veterans of the United States Armed Forces, beginning with any registration year commencing on or after July 1, 2011, any such person is privileged to obtain distinctive motorcycle license plates or tags for each motorcycle registered in his name identifying his status as a veteran. The Department of Revenue, with concurrence by the State Veterans Affairs Board, shall develop decals to be affixed to the license tag indicating branch and period of military service. The distinctive plates or tags shall be of a color and design designated by the Department of Revenue with concurrence by the State Veterans Affairs Board.

The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags. An additional annual tag fee of Thirty Dollars ($30.00) shall be collected by the tax collector for such license plates or tags and shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The additional fee is due and payable at the time the original application is made for a distinctive tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. The Department of Revenue shall deposit such fee to the credit of a fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

An applicant for the distinctive plates shall present to the issuing official written evidence of the veteran's service. The evidence shall include a copy of the applicant's DD-214 form, a Report of Separation from Military Service, a military discharge document, a written certification of military service from the State Veterans Affairs Board or a valid military identification card; however, a distinctive license plate or tag shall not be issued under this section to any person who was dishonorably discharged from the United States Armed Forces. The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private motorcycle registered in the name, or jointly in the name, of the person making the application, and when issued to the person shall be used upon the motorcycle for which issued in lieu of the standard license plate or license tag normally issued for the motorcycle.

The distinctive license plates shall not be transferable between motorcycle owners; and in the event the owner of a motorcycle bearing a distinctive plate shall sell, trade, exchange or otherwise dispose of the motorcycle, the plate shall be retained by the owner and returned to the tax collector.

SOURCES: Laws, 2006, ch. 540, § 7; Laws, 2011, ch. 523, § 49, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.126. Special license tags or plates; Mississippi Braves supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Braves baseball team. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Braves baseball team, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Pearl, Mississippi, to meet obligations incurred by the city in inducing the Mississippi Braves to locate in the city, and to improve infrastructure in the West Pearl Restaurant Tax District created in Chapter 951, Local and Private Laws of 2005.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 11, eff from and after July 1, 2006.

Editor's Note — Section 27-3-4 provides that the term “State Tax Commission” shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.127. Special license tags or plates; Mississippi Wing of the Civil Air Patrol supporter.

(1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Wing of the Civil Air Patrol. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Commander of the Mississippi Wing of the Civil Air Patrol, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by

the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Wing of the Civil Air Patrol.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 12; Laws, 2011, ch. 428, § 36; Laws, 2011, ch. 523, § 50, eff from and after passage (approved Apr. 26, 2011.)

Joint Legislative Committee Note — Section 36 of ch. 428, Laws of 2011, effective from and after July 1, 2011 (approved March 16, 2011) amended this section. Section 50 of ch. 523, Laws of 2011, effective from and after passage (approved April 26, 2011) also amended this section. As set out above, this section reflects the language of Section 50 of ch. 523, Laws of 2011, which contains language that specifically provides that it supersedes § 27-19-56.127 as amended by Section 36 of ch. 428, Laws of 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.128. Special license tags or plates; Crohn's and Colitis Foundation of America supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Crohn's and Colitis Foundation of America. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe, shall have imprinted thereon the words "Conquer Crohn's Colitis," and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Chapter of the Crohn's and Colitis Foundation of America.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 13; Laws, 2011, ch. 428, § 37, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.129. Special license tags or plates; Mississippi Hurricane Recovery Fund supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3)

of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Hurricane Recovery Fund established by the Governor and the Mississippi Emergency Management Agency. The color and design of the distinctive license tags so issued shall be determined by the Department of Revenue based upon the advice and recommendations of three (3) persons, one (1) of whom shall be appointed by the Governor and who shall be a resident of Harrison County, one (1) of whom shall be appointed by the Lieutenant Governor and who shall be a resident of Jackson County, and one (1) of whom shall be appointed by the Speaker of the House and who shall be a resident of Hancock County. The distinctive license tags shall consist of such letters or numbers, or both, as may be necessary to distinguish each tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Hurricane Recovery Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 14; Laws, 2011, ch. 428, § 38, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.130. Special license tags or plates; Mississippi Afterschool Alliance supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mississippi Afterschool Alliance. The distinctive license tags so issued shall display the words "Afterschool is Key" and shall be of such color and design as the State Tax Commission, with the advice of Mississippi Afterschool Alliance, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mississippi Afterschool Alliance.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 15, eff from and after July 1, 2006.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.131. Special license tags or plates; Mississippi Agricultural Aviation Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Agricultural Aviation Association. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Agricultural Aviation Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Agricultural Aviation Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 16, eff from and after July 1, 2006.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.132. Special license tags or plates; ANTI-THEFT assistance.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name designed to discourage the theft of motor vehicles and to assist law enforcement officers in identifying and recovering stolen motor vehicles. Each distinctive license tag shall display in bold letters across the face of the tag the word "ANTI-THEFT," shall be of such color and design as the Department of Revenue may prescribe, shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag and shall

include the county of registration. Purchasers of the distinctive tag shall also be issued a special decal designed by the department for placement upon the left rear bumper of the vehicle. Each decal shall contain letters, symbols or abbreviations created by the commission to identify the owner of the vehicle. Failure of an owner to place the decal on the bumper of the vehicle shall not be unlawful or constitute a violation of law.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed equally between the Mississippi Sheriffs Association and the Mississippi Association of Chiefs of Police.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the

distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 17; Laws, 2011, ch. 428, § 39, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.133. Special license tags or plates; Boys and Girls Clubs supporter.

(1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Boys and Girls Clubs. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Executive Director of the Boys and Girls Clubs, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made

for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Alliance of Boys and Girls Clubs.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2017.

SOURCES: Laws, 2006, ch. 540, § 18; Laws, 2011, ch. 523, § 58; Laws, 2014, ch. 483, § 34, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.134. Special license tags or plates; supporter of children with medical handicaps.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of children with medical handicaps. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Executive Director of the Children's Defense Fund, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Children's Defense Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 19, eff from and after July 1, 2006.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.135. Special license tags or plates; attorney.

(1) Beginning with any registration year commencing on or after July 1, 2011, any owner of a motor vehicle who is a member of The Mississippi Bar, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3), shall be issued a special license tag for each motor vehicle registered in his name identifying such person as an attorney. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of The Mississippi Bar and the Magnolia Bar Association, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The applicant's bar identification card shall be presented at that time as proof of membership in The Mississippi Bar. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department.

The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Civil Legal Assistance Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2014.

SOURCES: Laws, 2006, ch. 540, § 20; Laws, 2011, ch. 428, § 40; Laws, 2011, ch. 523, § 51, eff from and after passage (approved Apr. 26, 2011.)

Joint Legislative Committee Note — Section 40 of ch. 428, Laws of 2011, effective from and after July 1, 2011 (approved March 16, 2011) amended this section. Section 51 of ch. 523, Laws of 2011, effective from and after passage (approved April 26, 2011) also amended this section. As set out above, this section reflects the language of Section 51 of ch. 523, Laws of 2011, which contains language that specifically provides that it supersedes § 27-19-56.135 as amended by Section 40 of ch. 428, Laws of 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.136. Special license tags or plates; retired law enforcement officer.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, and who is a person who has retired as a career law enforcement officer from the service of any law enforcement agency of the United States or of any state or territory, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a retired law enforcement officer. The color and design of the distinctive license tags so issued shall be determined by the State Tax Commission based upon the advice and recommendations of the Mississippi Law Enforcement Officers Association. The distinctive license tags shall consist of such letters or numbers, or both, as may be necessary to distinguish each tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. An applicant for such a distinctive tag shall present official documentation from the agency from which he retired indicating that the applicant retired in good standing as a law enforcement officer. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition

to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Law Enforcement Officers Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 21, eff from and after July 1, 2006.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.137. Special license tags or plates; Rebuild the Coast.org supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Rebuild the Coast.org. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Rebuild the Coast.org, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to Rebuild the Coast.org; however, when Rebuild the Coast.org is dissolved, then Twenty-four Dollars ($24.00) of such additional fees shall be deposited into the State General Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 22; Laws, 2011, ch. 428, § 41, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.138. Special license tags or plates; Kappa Alpha Psi Fraternity, Inc. supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Kappa Alpha Psi Fraternity, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi State Caucus of Kappa Alpha Psi Fraternity, Inc., may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under

subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi State Caucus of Kappa Alpha Psi Fraternity, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same

manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 24; Laws, 2008, ch. 515, § 29; Laws, 2011, ch. 428, § 42, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.139. Special license tags or plates; Bicycle Advocacy Group of Mississippi supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Bicycle Advocacy Group of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Bicycle Advocacy Group of Mississippi, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Bicycle Advocacy Group of Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 25; Laws, 2011, ch. 428, § 43, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.140. Special license tags or plates; Veterans of the United States Armed Forces supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Veterans of the United States Armed Forces. The distinctive license tags so issued shall be of

such color and design as the Department of Revenue, with the concurrence of the State Veterans Affairs Board, may prescribe.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2006, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of a fund administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes and for the benefit of any future state veterans cemetery.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2006, ch. 540, § 26; Laws, 2011, ch. 428, § 44, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.141. Special license tags or plates; Mississippi SIDS Alliance supporter.

(1) Beginning with any registration year commencing on or after July 1, 2010, any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi SIDS Alliance. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi SIDS Alliance, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license

tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi SIDS Alliance.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2013.

SOURCES: Laws, 2006, ch. 540, § 27; Laws, 2010, ch. 518, § 40; Laws, 2011, ch. 428, § 45, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.142. Special license tags or plates; Mississippi State Equine Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi State Equine Association. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi State Equine Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi State Equine Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 2, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.143. Special license tags or plates; "In God We Trust."

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be entitled to a distinctive license tag displaying the phrase "In God We Trust," for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall

pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed in equal amounts to the Mississippi chapter, organization or division of Boy Scouts of America, Girl Scouts of the USA and the Salvation Army.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 3; Laws, 2011, ch. 428, § 46, eff from and after July 1, 2011.

Joint Legislative Committee Note — Pursuant to Section 1-1-109, the Joint Legislative Committee on Compilation, Revision and Publication of Legislation corrected a typographical error in the last sentence of subsection (5) by substituting "The tax collector shall issue up to two (2) license decals" for "The tax collector shall issue up to two (2) decals." The Joint Committee ratified the correction at its July 13, 2011, meeting.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.144. Special license tags or plates; Police Benevolent Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Police Benevolent Foundation. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Board of Trustees of the Police Benevolent Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Police Benevolent Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 4, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.145. Special license tags or plates; GFWC Mississippi Federation of Women's Club, Incorporated supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the GFWC Mississippi Federation of Women's Club, Incorporated. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Executive Board of the GFWC Mississippi Federation of Women's Club, Incorporated, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the GFWC Mississippi Federation of Women's Club, Incorporated.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 5, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.146. Special license tags or plates; Lamar Christian School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Lamar Christian School. The distinctive license tags so issued shall display the words "Lamar Christian School" and shall be of such color and design as the State Tax Commission, with the advice of the principal of Lamar Christian School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax

Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Lamar Christian School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 9, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.147. Special license tags or plates; Baptist Homes, Inc. supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle

registered in his name identifying such person as a supporter of Baptist Homes, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Baptist Homes, Inc., may prescribe, shall have "SON Valley" inscribed upon it and shall consist of the such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to Baptist Homes, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two

(2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 10; Laws, 2011, ch. 428, § 47, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.148. Special license tags or plates; Knights of Peter Claver Ladies Auxiliary supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Knights of Peter Claver Ladies Auxiliary. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Knights of Peter Claver Ladies Auxiliary, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the

time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Knights of Peter Claver Ladies Auxiliary.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 11, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.149. Special license tags or plates; Oak Grove High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Oak Grove High School. The distinctive license tags so issued shall display the words "Oak Grove High School" and shall be of such color and design as the State Tax Commission, with the advice of the principal of Oak Grove High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Oak Grove High School parent teacher association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 12, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.150. Special license tags or plates; Electric Power Associations of Mississippi Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Electric Power Associations of Mississippi Foundation. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Board of Directors of the Electric Power Associations of Mississippi Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as

prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Electric Power Associations of Mississippi Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 13, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.151. Special license tags or plates; Ridgeland High School athletic programs supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Ridgeland High School athletic programs. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Ridgeland High School Titan Pride Athletic Booster Club, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Ridgeland High School Titan Pride Athletic Booster Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 14, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.152. Special license tags or plates; Mississippi Tennis Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Tennis Association. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Tennis Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax

Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Tennis Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 15, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.153. Special license tags or plates; Leake County public schools supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Leake County public schools. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Leake County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Leake County School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 16, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.154. Special license tags or plates; supporter of the Mississippi public school district of vehicle owner's choice or certain nonprofit foundations, organizations or associations.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the public school district of his choice

located in this state or as a supporter of a nonprofit foundation, organization or association selected by the license tag applicant that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code and which has as its primary purpose providing financial assistance and support for the educational needs of a public school district in this state for which the foundation, organization or association was organized. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the school district, foundation, organization or association selected by the applicant, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the school district, foundation, organization or association selected by the license tag applicant.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) Before the Department of Revenue may issue a license tag or plate for supporters of a school district under this section, the provisions of Section 27-19-44(3) must be met by the school district, nonprofit foundation, organization or association that is to receive a portion of the additional fee levied for the license tag or plate.

SOURCES: Laws, 2007, ch. 522, § 17; Laws, 2008, ch. 515, § 26; Laws, 2011, ch. 523, § 57, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.155. Special license tags or plates; Lumberton Line School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Lumberton Line School District. The distinctive license tags so issued shall display the words "Lumberton Line School District" and shall be of such color and design as the State Tax Commission, with the advice of the Lumberton Line School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Lumberton Line School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 18, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.156. Special license tags or plates; "Thank a Teacher Today."

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be entitled to a distinctive license tag displaying the phrase "Thank a Teacher Today," for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the William F. Winter Teacher Scholar Loan Program.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 19; Laws, 2011, ch. 428, § 48, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.157. Special license tags or plates; Hancock County, Mississippi, School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Hancock County, Mississippi, School District. The distinctive license tags so issued shall display the words "Hancock County School District" and shall be of such color and design as the State Tax Commission, with the advice of the Hancock County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax

collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Hancock County School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 20, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.158. Special license tags or plates; supporter of the art and craft of quiltmaking.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the art and craft of quiltmaking. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Quilt Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Quilt Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 21, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.159. Special license tags or plates; International Hair supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of International Hair. The distinctive license tags so issued shall display the letters "IH" and shall be of such color and design as the State Tax Commission, with the advice of the president or chief executive officer of J & J Hair Design College, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to J & J Hair Design College.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 22, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.160. Special license tags or plates; Democratic Party of the State of Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Democratic Party of the State of Mississippi. The distinctive license tags so issued shall contain the name and logo of the Democratic Party of the State of Mississippi and shall be of such color and design as the State Tax Commission, with the advice of the Executive Committee of the Democratic Party of the State of Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2007, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax

Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Democratic Party of the State of Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2007, ch. 522, § 23, eff from and after July 1, 2007.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.161. Special license tags or plates; Clinton Community Nature Center supporter.

(1) Beginning with any registration year commencing on or after July 1, 2010, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name

identifying such person as a supporter of the Clinton Community Nature Center. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Board of Trustees of Clinton Community Nature Center, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Clinton Community Nature Center.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2013.

SOURCES: Laws, 2007, ch. 522, § 26; Laws, 2010, ch. 518, § 41, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.162. Special license tags or plates; "Gold Star Family" license plate honoring service members killed in action or dying in combat zone while serving in U.S. Armed Forces.

(1) There shall be issued beginning July 1, 2008, special motor vehicle license tags honoring the family members of service members who have been killed in action or died in a combat zone while serving in the Armed Forces of the United States. The license tag shall be officially designated as the Gold Star license plate.

(2) Except as otherwise provided in this section, any owner of a motor vehicle who is a resident of this state and a family member of a service member who has been killed in action or died in a combat zone while serving in the Armed Forces of the United States, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (5) of this section, shall be issued a Gold Star license tag for any motor vehicle registered in his name. The distinctive license tag shall be of such color and design as the State Tax Commission, with the advice of supporters of this license tag, may prescribe; however, the license tag shall bear in a conspicuous place a gold star with blue fringe on a white background with a red border that is the symbol for a fallen service member and shall have the words "Gold Star Family" and the branch of the United States Armed Forces in which the family member served displayed on it.

(3) One (1) Gold Star license tag issued to the mother of the service member who was killed in action or died in a combat zone after September 11, 2001, and one (1) Gold Star license tag issued to the unremarried spouse of the service member who was killed in action or died in a combat zone after September 11, 2001, shall be exempt from ad valorem taxes, privilege taxes and all other taxes and fees.

(4) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (5) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(5) Except as otherwise provided in this section, beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(6) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of a fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(7) A Gold Star license tag issued pursuant to this section may be personalized in the manner provided for in Section 27-19-48 upon payment of the additional fee prescribed in that section.

(8)(a) In order to qualify as a family member, the person must be directly related to the fallen service member as their unremarried spouse, child, stepchild, legal mother or father, sibling related by blood or legal adoption, step-sibling, grandparent, grandchild, aunt, uncle or stepparent who is currently married to the mother or father of the fallen service member.

(b) As used in this section, "combat zone" means any area the President of the United States designates by executive order as an area in which the United States Armed Forces are engaging or have engaged in combat.

(9) Whether a service member is deemed to have been killed in action or died in a combat zone shall be determined by the classification of death as listed by the United States Department of Defense and may be verified from documentation directly from the Department of Defense or from its subordinate agencies such as the Coast Guard, Reserve or National Guard. A classification of killed in action or died in a combat zone by the Department of Defense shall be prima facie evidence that the service member was killed in action. Documentation of the fact that the service member was killed in action or died in a combat zone and proof of relationship to the service member shall be required by the county tax collector before issuing a Gold Star license plate. The county tax collector may waive the documentation if he or she has actual knowledge of the family relationship and that the service member was killed in action or died in a combat zone.

(10) The Gold Star license plate shall be issued only to family members of service members that resided in Mississippi at the time of the death of the service member.

(11) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(12) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 1, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

Motor vehicle owned by mother or unremarried spouse of service member killed in action or dying in combat zone after September 11, 2001, while serving in U.S. Armed Forces exempt from motor vehicle ad valorem taxes, see § 27-51-41.

State Highway Fund, see § 65-11-35.

§ 27-19-56.163. Special license tags or plates; E.E. Rogers Adventist Academy supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of E.E. Rogers Adventist Academy. The distinctive license tags so issued shall display the words "E.E. Rogers Adventist Academy" and shall be of such color and design as the State Tax Commission, with the advice of the principal of E.E. Rogers Adventist Academy, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to E.E. Rogers Adventist Academy.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 3, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.164. Special license tags or plates; Ocean Springs Athletic Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Ocean Springs Athletic Foundation. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Ocean Springs Athletic Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Ocean Springs Athletic Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 4, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.165. Special license tags or plates; Philadelphia Public School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Philadelphia Public School District. The distinctive license tags so issued shall display the words "Philadelphia Public School District" and shall be of such color and design as the State Tax Commission, with the advice of the Philadelphia Public School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Philadelphia Public School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 5, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.166. Special license tags or plates; D'Iberville High School supporter.

(1) Beginning with any registration year commencing on or after July 1, 2015, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of D'Iberville High School. The distinctive license tags so issued shall display the words "D'Iberville High School" and shall be of such color and design as the Department of Revenue, with the advice of the principal of D'Iberville High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the D'Iberville High School Parent-Teacher Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit

into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2018.

SOURCES: Laws, 2008, ch. 515, § 6; Laws, 2015, ch. 481, § 26, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.167. Special license tags or plates; Mississippi United Methodist Church supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi United Methodist Church. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Conference of the United Methodist Church, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax

Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Conference of the United Methodist Church.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 7, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.168. Special license tags or plates; Mississippi Early Childhood Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Early Childhood

Association. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Early Childhood Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Early Childhood Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 8, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.169. Special license tags or plates; Rankin County Public School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Rankin County Public School District. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Rankin County Public School Tag Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Rankin County Public School Tag Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 9, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.170. Special license tags or plates; Forrest County Agricultural High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name

identifying such person as a supporter of Forrest County Agricultural High School. The distinctive license tags so issued shall display the words "Forrest County Agricultural High School" and shall be of such color and design as the State Tax Commission, with the advice of the principal of Forrest County Agricultural High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Forest County Agricultural High School alumni association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two

(2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 10, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.171. Special license tags or plates; National Association of Social Workers, Mississippi Chapter supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the National Association of Social Workers, Mississippi Chapter. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the National Association of Social Workers, Mississippi Chapter, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the

time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the National Association of Social Workers, Mississippi Chapter.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 11, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.172. Special license tags or plates; Mississippi Academy of Family Physicians Foundation supporter.

(1) Beginning with any registration year commencing on or after July 1, 2012, any owner of a motor vehicle who is a resident of this state, upon

payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Academy of Family Physicians Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Academy of Family Physicians Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Academy of Family Physicians Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2015.

SOURCES: Laws, 2008, ch. 515, § 12; Laws, 2012, ch. 534, § 44, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.173. Special license tags or plates; Mississippi HeARTS Against AIDS supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of Mississippi HeARTS Against AIDS. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of Mississippi HeARTS Against AIDS, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition

to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mississippi HeARTS Against AIDS.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 13, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.174. Special license tags or plates; Coastal Conservation Association of Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Coastal Conservation Association of Mississippi. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Coastal Conservation Association of Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Coastal Conservation Association of Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 14, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.175. Special license tags or plates; Institute for Marine Mammal Studies supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Institute for Marine Mammal Studies. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Institute for Marine Mammal Studies, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall

pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Institute for Marine Mammal Studies.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 15, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.176. Special license tags or plates; Mississippi Dental Hygienists Association supporter.

(1) Beginning with any registration year beginning on or after July 1, 2012, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Dental Hygienists Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Dental Hygienists Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Dental Hygienists Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive tag before July 1, 2015.

SOURCES: Laws, 2008, ch. 515, § 16; Laws, 2012, ch. 534, § 45, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.177. Special license tags or plates; Arthritis Foundation, Mississippi Chapter supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Arthritis Foundation, Mississippi Chapter. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Arthritis Foundation, Mississippi Chapter, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Arthritis Foundation, Mississippi Chapter.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 17, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.178. Special license tags or plates; Fondren Renaissance Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of Fondren Renaissance Foundation. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of Fondren Renaissance Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Fondren Renaissance Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 18, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.179. Special license tags or plates; Mississippi High School Rodeo Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi High School Rodeo Association. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi High School Rodeo Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi High School Rodeo Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 19, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.180. Special license tags or plates; Mississippi Society for Respiratory Care supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Society for Respiratory Care. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Society for Respiratory Care, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Society for Respiratory Care.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 20, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.181. Special license tags or plates; Saint Stanislaus College in Bay Saint Louis, Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of Saint Stanislaus College in Bay Saint Louis, Mississippi. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of Saint Stanislaus College, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Saint Stanislaus College in Bay Saint Louis, Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 21, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.182. Special license tags or plates; Our Lady Academy in Bay Saint Louis, Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of Our Lady Academy in Bay Saint Louis, Mississippi. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of Our Lady Academy, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Our Lady Academy in Bay Saint Louis, Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 22, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.183. Special license tags or plates; Benevolent and Protective Order of Elks member.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a member of the Benevolent and Protective Order of Elks. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Benevolent and Protective Order of Elks, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Benevolent and Protective Order of Elks Lodge No. 599.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 23, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.184. Special license tags or plates; Mississippi Municipal League supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Municipal League. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Municipal League, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Municipal League Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 24, eff from and after July 1, 2008.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.185. Special license tags or plates; Tupelo Elvis Presley Fan Club supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Tupelo Elvis Presley Fan Club. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Tupelo Elvis Presley Fan Club, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2008, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to CREATE Foundation, Inc., for the benefit of the Tupelo Elvis Presley Fan Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2008, ch. 515, § 25; Laws, 2013, ch. 560, § 41, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.186. Special license tags or plates; to Mississippians who received certain medals for service in or in support of operations in Iraq.

(1) In recognition of the patriotic services rendered by Mississippians who are recipients of the Southwest Asia Service Medal, the Iraq Campaign Medal, the Global War on Terrorism Expeditionary Medal or the Armed Forces Expeditionary Medal for service in, or in support of operations in, Iraq, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as an Iraq veteran. The tags shall be of such color and design as the State Tax Commission, with the advice of the State Veterans Affairs Board, may prescribe and shall consist of such letters or numbers or both as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Southwest Asia Service Medal, the Iraq Campaign Medal, the Global War on Terrorism Expeditionary Medal or the Armed Forces Expeditionary Medal for service in, or in support of operations in, Iraq. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited in the State Treasury to the credit of a special fund to be administered by the State Veterans Affairs Board this state for the benefit of the State Veterans Memorial Cemetery and veterans nursing homes in this state.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 1, eff from and after July 1, 2009.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.187. Special license tags or plates; to Mississippians who received certain medals for service in or in support of operations in Afghanistan.

(1) In recognition of the patriotic services rendered by Mississippians who are recipients of the Southwest Asia Service Medal, the Afghanistan Campaign Medal, the Global War on Terrorism Expeditionary Medal or the Armed Forces Expeditionary Medal for service in, or in support of operations in, Afghanistan, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and

bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as an Afghanistan veteran. The tags shall be of such color and design as the State Tax Commission, with the advice of the State Veterans Affairs Board, may prescribe and shall consist of such letters or numbers or both as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Southwest Asia Service Medal, the Afghanistan Campaign Medal, the Global War on Terrorism Expeditionary Medal or the Armed Forces Expeditionary Medal for service in, or in support of operations in, Afghanistan. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited in the State Treasury to the credit of a special fund to be administered by the State Veterans Affairs Board this state for the benefit of State Veterans Memorial Cemetery and veterans nursing homes in this state.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 2, eff from and after July 1, 2009.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.188. Special license tags or plates; Hatley School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Hatley School. The distinctive license tags so issued shall display the words "Hatley School" and shall be of such color and design as the State Tax Commission, with the advice of the Board of Trustees of the Hatley School in Monroe County, Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Hatley School in Monroe County, Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 4, eff from and after July 1, 2009.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.189. Special license tags or plates; supporter of mixed martial arts in the State of Mississippi.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of mixed martial arts in the State of Mississippi. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Athletic Commission, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to a special fund hereby created in the State Treasury for use by the Mississippi Athletic Commission.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 5, eff from and after July 1, 2009.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.190. Special license tags or plates; supporter of boxing in the State of Mississippi.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of boxing in the State of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Athletic Commission, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis

as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a)(i) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Athletic Commission to pay travel expenses for amateur boxing athletes attending boxing events.

(ii) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Athletic Commission for its official use.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 6; Laws, 2010, ch. 518, § 37, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.191. Special license tags or plates; Mississippi Headstart Association, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Headstart Association, Inc. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Headstart Association, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Headstart Association, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 9, eff from and after July 1, 2009.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.192. Special license tags or plates; Madison Central Jaguars supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Madison Central Jaguars. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of Madison Central administration, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax

Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Madison Central Jaguars Booster Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 10, eff from and after July 1, 2009.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.193. Special license tags or plates; Gulfport High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Gulfport High School. The distinctive license tags so issued shall display the words "Gulfport High School" and shall be of such color and design as the State Tax Commission, with the advice of the principal of Gulfport High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Gulfport High School Parent Teacher Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 11, eff from and after July 1, 2009.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.194. Special license tags or plates; Mississippi Prehospital Professions Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Prehospital Professions Association. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Mississippi Prehospital Professions Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Prehospital Professions Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 12, eff from and after July 1, 2009.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.195. Special license tags or plates; Professional Firefighters Association of Mississippi supporter.

(1) Beginning with any registration year commencing on or after July 1, 2012, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a member of the Professional Firefighters Association of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Professional Firefighters Association of Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present documentation as prescribed by the Department of Revenue showing their membership in the Professional Firefighters Association of Mississippi. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license

tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Professional Firefighters Association of Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2015.

SOURCES: Laws, 2009, ch. 548, § 13; Laws, 2012, ch. 534, § 46, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.196. Special license tags or plates; Mississippi Wildlife Federation supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Mississippi Wildlife Federation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Wildlife Federation, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Wildlife Federation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 14; Laws, 2011, ch. 428, § 49, eff from and after July 1, 2011.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.197. Special license tags or plates; Delta Bear Habitat Program supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the Delta Bear Habitat Program. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the Commission on Wildlife, Fisheries and Parks, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of a special fund to be administered by the Department of Wildlife, Fisheries and Parks for the benefit of the Delta Bear Habitat Program.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 15, eff from and after July 1, 2009.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.198. Special license tags or plates; Leake Academy supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Leake Academy. The distinctive license tags so issued shall display the words "Leake Academy" and shall be of such color and design as the State Tax Commission, with the advice of the principal of Leake Academy, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Leake Academy Parent Teacher Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 16, eff from and after July 1, 2009.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.199. Special license tags or plates; recipient of the Navy and Marine Corps Medal.

(1) In recognition of the patriotic services rendered by Mississippians who are recipients of the Navy and Marine Corps Medal, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his name identifying him as a recipient of the Navy and Marine Corps Medal. The tags shall be of such color and design as the State Tax Commission shall prescribe, subject to the approval of the Mississippi License Tag Commission, and shall consist of such letters or numbers or both as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for

such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Navy and Marine Corps Medal. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day received. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited in the State Treasury to the credit of a special fund to be administered by the board overseeing the veterans nursing homes in this state for the benefit of indigent veterans who are residents of such nursing homes.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 17, eff from and after July 1, 2009.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.200. Special license tags or plates; Tishomingo County High School supporter.

(1) Beginning with any registration year commencing on or after July 1, 2013, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Tishomingo County High School. The distinctive license tags so issued shall display the words "Tishomingo County High School" and shall be of such color and design as the Department of Revenue, with the advice of the Principal of Tishomingo County High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Tishomingo County High School activity fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2016.

SOURCES: Laws, 2009, ch. 548, § 18; Laws, 2013, ch. 560, § 49, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.201. Special license tags or plates; Belmont High School supporter.

(1) Beginning with any registration year commencing on or after July 1, 2013, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup

trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Belmont High School. The distinctive license tags so issued shall display the words "Belmont High School" and shall be of such color and design as the Department of Revenue, with the advice of the Principal of Belmont High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Belmont High School activity fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2013.

SOURCES: Laws, 2009, ch. 548, § 19; Laws, 2013, ch. 560, § 50, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.202. Special license tags or plates; Olive Branch High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Olive Branch High School. The distinctive license tags so issued shall display the words "Olive Branch High School" and shall be of such color and design as the State Tax Commission, with the advice of the principal of Olive Branch High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Olive Branch High School Football Booster Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 20, eff from and after July 1, 2009.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

The provisions of Laws of 2010, ch. 518, § 32, effective July 1, 2010, which provide as follows, are identical to the provisions of § 27-19-56.202 (with exception of the change in name of the State Tax Commission to the Department of Revenue) and have not been codified at the direction of the co-counsel for the Joint Legislative Committee on Compilation, Revision and Publicaton of Legislation:

"SECTION 32. (1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Olive Branch High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Olive Branch High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

"(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

"(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

"(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

"(4)(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Olive Branch High School Football Booster Club.

"(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

"(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

"(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

"(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

"(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section."

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.203. Special license tags or plates; State Board of Contractors supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of the State Board of Contractors. The distinctive license tags so issued shall be of such color and design as the State Tax Commission, with the advice of the State Board of Contractors, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the special fund created in subsection (7) of this section.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) There is created a special fund into which shall be deposited fees paid pursuant to subsection (4)(a) of this section. Money in the fund shall be utilized by the State Board of Contractors upon appropriation by the Legislature, for workforce training.

SOURCES: Laws, 2009, ch. 548, § 21, eff from and after July 1, 2009.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.204. Special license tags or plates; Moss Point High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Moss Point High School. The distinctive license tags so issued shall display the words "Moss Point High School" and shall be of such color and design as the State Tax Commission,

with the advice of the principal of Moss Point High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Moss Point High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 22, eff from and after July 1, 2009.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.205. Special license tags or plates; Members of the John L. Webb Grand High Court, Heroines of Jericho, 1952 Prince Hall Affiliated, operating under the M.W. Stringer Grand 1953 Lodge, Free and Accepted Masons.

(1) Any owner of a motor vehicle who is a member of the John L. Webb Grand High Court, Heroines of Jericho, Prince Hall Affiliated, operating under the M.W. Stringer Grand Lodge, Free and Accepted Masons, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be entitled to a special license tag which displays the Heroines of Jericho emblem. The distinctive license tag so issued shall display the words "John L. Webb Grand High Court" and shall be of such color and design as the State Tax Commission, with the advice of the Officers of the John L. Webb Grand High Court, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. Applicants for such distinctive license tags shall present to the issuing official documentation from the John L. Webb Grand High Court, Heroines of Jericho, Prince Hall Affiliated as prescribed by the State Tax Commission showing their membership in the John L. Webb Grand High Court, Heroines of Jericho, Prince Hall Affiliated. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall

pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited in a special fund hereby created in the State Treasury to the credit of the John L. Webb Grand High Court, Heroines of Jericho, Prince Hall Affiliated. The funds shall be available for expenditure at the discretion of the John L. Webb Grand High Court.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 23, eff from and after July 1, 2009.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.206. Special license tags or plates; Catholic Schools supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Catholic Schools. The distinctive license tags so issued shall display the words "Catholic Schools" and shall be of such color and design as the State Tax Commission, with the advice of the Bishops of the Roman Catholic Dioceses of Jackson and Biloxi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the State Tax Commission. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2009, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The State Tax Commission shall deposit all fees into the State Treasury on the day collected. At the end of each month, the State Tax Commission shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Roman Catholic Diocese of the county in which the tags are issued.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2009, ch. 548, § 24, eff from and after July 1, 2009.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.207. Special license tags or plates; Mississippi Dental Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Dental Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Dental Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Dental Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 1, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.208. Special license tags or plates; Camp Bratton-Green supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Camp Bratton-Green. The distinctive license tags so issued shall display the words "Camp Bratton-Green (CBG)" and shall be of such color and design as the Department of Revenue, with the advice of the Episcopal Diocese of Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Camp Bratton-Green.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 2, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.209. Special license tags or plates; St. Martin High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of St. Martin High School. The distinctive license tags so issued shall display the words "St. Martin High School" and shall be of such color and design as the Department of Revenue, with the advice of the Principal of St. Martin High School, may prescribe and

shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the St. Martin High School Buzz Club to pay for facility improvements and other projects at St. Martin High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2018.

SOURCES: Laws, 2010, ch. 518, § 3; Laws, 2015, ch. 481, § 29, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.210. Special license tags or plates; The Little Light House of Central Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of The Little Light House of Central Mississippi. The distinctive license tags so issued shall display the words "The Little Light House of Central Mississippi" and shall be of such color and design as the Department of Revenue, with the advice of the Executive Director of The Little Light House of Central Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the

time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to The Little Light House of Central Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 4, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.211. Special license tags or plates; Sumrall Public Schools supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup

trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of public schools located in the Town of Sumrall, Mississippi. The distinctive license tags so issued shall display the words "Sumrall Public Schools" and shall be of such color and design as the Department of Revenue, with the advice of the principals of the public schools located in the Town of Sumrall, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be divided and distributed in equal parts to parent-teacher organizations of the public schools located in the Town of Sumrall.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 5, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.212. Special license tags or plates; University of Mississippi Medical Center supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the University of Mississippi Medical Center. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the University of Mississippi Medical Center, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The addi-

tional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be to a special fund hereby created in the State Treasury to the credit of the University of Mississippi Medical Center. The fund shall be available for expenditure at the discretion of the University of Mississippi Medical Center.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 6, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.213. Special license tags or plates; West Jones High School Supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of West Jones High School. The distinctive license tags so issued shall display the words "West Jones Mustangs" and shall be of such color and design as the Department of Revenue, with the advice of the Principal of West Jones High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to West Jones High School for the support of the high school show choir program.

(b) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to West Jones High School for the support of the high school basketball teams.

(c) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(d) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(e) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 7; Laws, 2015, ch. 481, § 32, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.214. Special license tags or plates; South Jones High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of South Jones High School. The distinctive license tags so issued shall display the words "South Jones High School" and shall be of such color and design as the Department of Revenue, with the advice of the Principal of South Jones High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the South Jones High School to purchase classroom supplies for teachers.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 8, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.215. Special license tags or plates; Northeast Jones High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Northeast Jones High School. The distinctive license tags so issued shall display the words "Northeast Jones High School" and shall be of such color and design as the Department of Revenue, with the advice of the Principal of Northeast Jones High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Northeast Jones High School to purchase classroom supplies for teachers.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 9, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.216. Special license tags or plates; Laurel High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Laurel High School. The distinctive license tags so issued shall display the words "Laurel Tornadoes" and shall be of such color and design as the Department of Revenue, with the advice of the Superintendent of the Laurel School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Laurel School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 10; Laws, 2011, ch. 523, § 59, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.217. Special license tags or plates; Velma Jackson High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Velma Jackson High School. The distinctive license tags so issued shall display the words "Velma Jackson High School" and shall be of such color and design as the Department of Revenue, with the advice of the Principal of Velma Jackson High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Velma Jackson High Parent-Teacher Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 11, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.218. Special license tags or plates; Wayne County Athletic Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Wayne County Athletic Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Wayne County Athletic Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrent with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Wayne County Athletic Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 12, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.219. Special license tags or plates; Amory High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Amory High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Amory High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Quality Education Foundation, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 13, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.220. Special license tags or plates; Lake Cormorant High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Lake Cormorant High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Lake Cormorant High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Lake Cormorant High School for deposit into its general fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 14, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.221. Special license tags or plates; African-American Heritage Rodeo Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the African-American Heritage Rodeo Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the African-American Heritage Rodeo Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the African-American Heritage Rodeo Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 15, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.222. Special license tags or plates; Mississippi College School of Law supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mississippi College School of Law. The distinctive license tags so issued shall display the words “Mississippi College School of Law” and shall be of such color and design as the Department of Revenue, with the advice of the Dean of Mississippi College School of Law,

may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Thirty-Two Dollars and Fifty Cents ($32.50) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mississippi College School of Law.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(d) The remainder of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 16, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.223. Special license tags or plates; Aberdeen Main Street Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Aberdeen Main Street Association. The distinctive license tags so issued shall display the words "Experience Aberdeen" and shall be of such color and design as the Department of Revenue, with the advice of the Aberdeen Main Street Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Aberdeen Main Street Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 17, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.224. Special license tags or plates; Lewisburg High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Lewisburg High School. The distinctive license tags so issued shall be of such color and design as the

Department of Revenue, with the advice of the Principal of Lewisburg High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Lewisburg High School for deposit into its general fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 18, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.225. Special license tags or plates; Center Hill High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Center Hill High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Center Hill High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Center Hill High School for deposit into its general fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 19, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.226. Special license tags or plates; Southaven High School supporter.

(1) Beginning with any registration year commencing on or after July 1, 2013, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Southaven High School. The distinctive license tags so issued shall be of such color and design as the

Department of Revenue, with the advice of the Principal of Southaven High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Southaven High School for deposit into its general fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2016.

SOURCES: Laws, 2010, ch. 518, § 20; Laws, 2013, ch. 560, § 48, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.227. Special license tags or plates; DeSoto Central High School Band Boosters supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the DeSoto Central High School Band Boosters. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of DeSoto Central High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the DeSoto Central High School Band Boosters.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 21, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.228. Special license tags or plate; Horn Lake High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name

identifying such person as a supporter of Horn Lake High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Horn Lake High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Horn Lake High School for deposit into its general fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 22, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.229. Special license tags or plates; Hernando High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Hernando High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Hernando High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Hernando High School for deposit into its general fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 23, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.230. Special license tags or plates; Gulfport School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Gulfport School District. The distinctive license tags so issued shall display the words 'Gulfport School

District‘ and shall be of such color and design as the Department of Revenue, with the advice of the Gulfport School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Gulfport School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 24, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.231. Special license tags or plates; supporter of running in the State of Mississippi.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of running in the State of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Athletic Commission, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a)(i) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the special fund in the State Treasury created under subsection (7) for use by the Mississippi Athletic Commission.

(ii) Twelve Dollars ($12.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Athletic Commission to pay travel expenses for amateur boxers attending boxing events.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) There is created in the State Treasury a special fund that shall consist of monies required to be deposited in the fund under subsection (4) of this section. Monies in the special fund may be expended by the Mississippi Athletic Commission for the purpose of performing any of the duties of the commission. Unexpended amounts remaining in the special fund at the end of the fiscal year shall not lapse into the State General Fund, and any interest earned or investment earnings on amounts in the special fund shall be deposited to the credit of the special fund.

SOURCES: Laws, 2010, ch. 518, § 25, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.232. Special license tags or plates; Biloxi Public School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Biloxi Public School District. The distinctive license tags so issued shall display the words "Biloxi Indians" and shall be of such color and design as the Department of Revenue, with the advice of the Biloxi Public School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Biloxi Big Red Athletic Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 26; Laws, 2011, ch. 523, § 52, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.233. Special license tags or plates; D'Iberville Elementary School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of D'Iberville Elementary School. The distinctive license tags so issued shall display the words "D'Iberville Warriors" and shall be of such color and design as the Department of Revenue, with the advice of the Principal of D'Iberville Elementary School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the D'Iberville Elementary School Parent-Teacher Organization.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 27, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.234. Special license tags or plates; Mount Olive Attendance Center supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mount Olive Attendance Center. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Mount Olive Attendance Center, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mount Olive Attendance Center for deposit into its general fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 28, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.235. Special license tags or plates; Little League Baseball and Softball supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Little League Baseball and Softball. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Board of Directors of Little League Baseball, Incorporated, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under

subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Little League Baseball, Incorporated.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 29, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.236. Special license tags or plates; Saint Richard Catholic School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Saint Richard Catholic School in Jackson, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Saint Richard Catholic School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Saint Richard Catholic School in Jackson, Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 30, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.237. Special license tags or plates; Boys Baseball Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Boys Baseball Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Boys Baseball Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under

subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Boys Baseball Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 31, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.238. Special license tags or plates; Trail of Honor supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Trail of Honor. The distinctive license tags so issued shall display the words "Trail of Honor" and shall be of such color and design as the Department of Revenue, with the advice of the President of the Trail of Honor, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Trail of Honor.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 33, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.239. Special license tags or plates; to recipients of the Meritorious Service Medal.

(1) In recognition of the patriotic services rendered by Mississippians who are recipients of the Meritorious Service Medal, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as recipient of the Meritorious Service Medal. The tags shall be of such color and design as the Department of Revenue, with the advice of the State Veterans Affairs Board, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Meritorious Service Medal. The

application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2010, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited in the State Treasury to the credit of a special fund to be administered by the State Veterans Affairs Board of this state for the benefit of the State Veterans Memorial Cemetery and veterans nursing homes in this state.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2010, ch. 518, § 34, eff from and after July 1, 2010.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.240. Special license tags or plates; commemorating New Orleans Saints 2009 season World Football Champions.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name commemorating the New Orleans Saints World Football Champions for the 2009 season. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the National Football League, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after March 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Forty-four Dollars ($44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to INFINITY Science Center, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 303, § 1, eff from and after passage (approved Feb. 14, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.241. Special license tags or plates; Special Olympics supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Special Olympics Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Special Olympics Mississippi, may

prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Special Olympics Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 1, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.242. Special license tags or plates; Mississippi Music Educators Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Music Educators Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Music Educators Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Music Educators Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 2, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.243. Special license tags or plates; Mississippi Corvette Club, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Corvette Club, Inc.

The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Corvette Club, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the National Corvette Museum Foundation, Inc.; however, if the National Corvette Museum Foundation, Inc., ceases to be a not-for-profit corporation qualified under 26 USCS 501(c)(3), then Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section after such occurrence shall be distributed to the Mississippi Corvette Club, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 3, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.244. Special license tags or plates; Charleston Tigers Athletic Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Charleston Tigers Athletic Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Charleston Tigers Athletic Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made

for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Charleston Tigers Athletic Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 4, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.245. Special license tags or plates; Baptist Medical and Dental Mission International (BMDMI) of Hattiesburg, Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Baptist Medical and Dental Mission International (BMDMI) of Hattiesburg, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Baptist Medical and Dental Mission International (BMDMI), may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Baptist Medical and Dental Mission International (BMDMI) of Hattiesburg, Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 5, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.246. Special license tags or plates; Pascagoula High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Pascagoula High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Pascagoula High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Pascagoula Athletic Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 6; Laws, 2012, ch. 534, § 47; Laws, 2013, ch. 560, § 42, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.247. Special license tags or plates; Simpson Academy supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Simpson Academy. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Simpson Academy, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Simpson Academy.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 7, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.248. Special license tags or plates; supporter of The Leukemia & Lymphoma Society.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of The Leukemia & Lymphoma Society. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of The Leukemia & Lymphoma Society, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under

subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to The Mississippi Office of the Mississippi/Louisiana Chapter of The Leukemia & Lymphoma Society.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 8, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.249. Special license tags or plates; supporter of filmmakers in the State of Mississippi.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of filmmakers in the State of Mississippi. The distinctive license tags shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Film and Video Alliance, may prescribe; however, each tag shall display "Film Mississippi" or alternatively, "Film MS," as determined by the Department of Revenue with the advice of the Mississippi Film and Video Alliance, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Film and Video Alliance.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 9, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.250. Special license tags or plates; Presbyterian Christian School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Presbyterian Christian School in Hattiesburg, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the headmaster of Presbyterian Christian School, may prescribe and shall consist

of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Presbyterian Christian School in Hattiesburg, Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 10, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.251. Special license tags or plates; Farm Families of Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Farm Families of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Farm Bureau Federation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mississippi Farm Bureau Foundation and Relief Fund, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 11, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.252. Special license tags or plates; Taylorsville High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Taylorsville High School. The

distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Taylorsville High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Taylorsville High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 12, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.253. Special license tags or plates; Raleigh High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Raleigh High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Raleigh High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Raleigh High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 13, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.254. Special license tags or plates; Mize Attendance Center supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be

issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mize Attendance Center. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Mize Attendance Center, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mize Attendance Center.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two

(2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 14, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.255. Special license tags or plates; supporter of crappie fishing in the State of Mississippi.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name identifying such person as a supporter of crappie fishing in the State of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Department of Wildlife, Fisheries and Parks, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the

time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Department of Wildlife, Fisheries and Parks.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 15, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.256. Special license tags or plates; Tylertown High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and

registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Tylertown High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Tylertown High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Tylertown High School Athletic Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 16, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.257. Special license tags or plates; Mississippians for Better Mental Health supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mississippians for Better Mental Health. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of The Mississippi Department of Mental Health, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made

for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Department of Mental Health Fund - 3371.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 17, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.258. Special license tags or plates; Alzheimer's Association, Mississippi Chapter supporter.

(1) Beginning with any registration year commencing on or after July 1, 2016, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Alzheimer's Association, Mississippi Chapter. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Alzheimer's Association, Mississippi Chapter, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Alzheimer's Association, Mississippi Chapter.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2019.

SOURCES: Laws, 2011, ch. 523, § 18; Laws, 2016, ch. 478, § 27, eff from and after July 1, 2016.

Amendment Notes — The 2016 amendment added “Beginning with any registration year commencing on or after July 1, 2016” at the beginning of (1); deleted “Beginning with any registration year commencing on or after July 1, 2011” from the beginning of (3); and added (7).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.259. Special license tags or plates; Nichols Tigers of Biloxi, Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the historical Nichols Tigers of Biloxi, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of AMG EDU Corporation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the public charity AMG EDU Corporation for the upkeep of the M.F. Nichols home located at 270 Main Street in Biloxi, Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replace-

ment distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 19, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.260. Special license tags or plates; horse trailer license tag; Mississippi State Equine Association supporter.

(1) Any owner of a trailer that is designed primarily for the transport of horses and who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for such trailer, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for such trailer registered in his name identifying such person as a supporter of the Mississippi State Equine Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi State Equine Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi State Equine Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 20, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.261. Special license tags or plates; St. Joseph Catholic School, Madison, Mississippi, supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of St. Joseph Catholic School in Madison, Mississippi. The distinctive license tags so issued shall be of such

color and design as the Department of Revenue, with the advice of the principal of St. Joseph Catholic School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to St. Joseph Catholic School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 21; Laws, 2012, ch. 534, § 48, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.262. Special license tags or plates; Magnolia High School Alumni Association, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Magnolia High School Alumni Association, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Magnolia High School Alumni Association, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Magnolia High School Alumni Association, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 22, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.263. Special license tags or plates; Tunica Academy supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be

issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Tunica Academy. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Tunica Academy, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Tunica Academy.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two

(2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 23, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.264. Special license tags or plates; McNair School Reunion, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of McNair School Reunion, Inc. The distinctive license tags so issued shall display the words "McNair School Reunion" and shall be of such color and design as the Department of Revenue, with the advice of McNair School reunion, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the

time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to McNair School Reunion, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 24, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.265. Special license tags or plates; Vicksburg High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and

registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Vicksburg High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Vicksburg High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Vicksburg High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 25, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.266. Special license tags or plates; Corinth High School Alumni Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Corinth High School Alumni Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Corinth High School Alumni Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made

for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Corinth High School Alumni Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 26, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.267. Special license tags or plates; Mississippi Veterinary Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Veterinary Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Veterinary Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Veterinary Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 27, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.268. Special license tags or plates; dyslexia awareness.

(1) Any owner of a motor vehicle who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special dyslexia awareness license tag for each motor vehicle registered in his name. The tags shall be of such color and design as the Department of Revenue, with the advice of Dynamic Dyslexia Design, the 3-D School, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Dynamic Dyslexia Design, the 3-D School, to be utilized by the school to provide scholarship assistance for students of the school.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 28, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.269. Special license tags or plates; "DON'T TREAD ON ME."

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name with the words "DON'T TREAD ON ME" imprinted thereon. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe, shall have imprinted thereon the words "DON'T TREAD ON ME" and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Catch-A-Dream Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 29, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.270. Special license tags or plates; supporter of Jackson Academy, Jackson, Mississippi.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Jackson Academy, in Jackson, Mississippi. The distinctive license tags so issued shall display the words "Jackson Academy" and shall be of such color and design as the Department of Revenue, with the advice of the Jackson Academy Athletic Booster Club, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Jackson Academy Athletic Booster Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 30, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.271. Special license tags or plates; Le Bonheur Children's Hospital supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of Le Bonheur Children's Hospital. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Le Bonheur Children's Hospital, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Le Bonheur Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 31, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.272. Special license tags or plates; Abbie Rogers Civitan Camp supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Abbie Rogers Civitan Camp. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Hattiesburg Civitans, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Abbie Rogers Civitan Camp.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 32, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.273. Special license tags or plates; Animal Rescue League of Laurel supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Animal Rescue League of Laurel. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Animal Rescue League of Laurel, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Animal Rescue League of Laurel.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 33, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.274. Special license tags or plates; Brookhaven Academy supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Brookhaven Academy. The distinctive license tags so issued shall display the word "Brookhaven Academy" and shall be of such color and design as the Department of Revenue, with the advice of the Principal of Brookhaven Academy, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Brookhaven Academy Educational Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 34, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.275. Special license tags or plates; in honor of Ronald Reagan, fortieth President of the United States.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name in honor of Ronald Reagan, the fortieth President of the United States, and his many outstanding accomplishments. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Federation of Republican Women, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Mississippi Federation of Republican Women.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 35, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.276. Special license tags or plates; Jackson Preparatory School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Jackson Preparatory School. The distinctive license tags so issued shall display the words “Jackson Preparatory School” and shall be of such color and design as the Department of Revenue, with the advice of the Head of Jackson Preparatory School, may prescribe and

shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Jackson Prep Booster Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 36, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.277. Special license tags or plates; "We Love Life."

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name, which shall be of such color and design as the Department of Revenue, with the advice of the Choose Life Advisory Committee, may prescribe. The words "We Love Life" shall be centered at the bottom of the license tag. The Department of Revenue shall prescribe such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Forty-four Dollars ($44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Choose Life Advisory Committee to be used as provided for in subsection (5) of this section.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) Funds disbursed to the Choose Life Advisory Committee under this section may be used for any purpose other than for administrative expenses, legal expenses, capital expenditures, attempting to influence any legislation or any political campaign on behalf or in opposition to any candidate for public office.

(6) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(7) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(8) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2018.

SOURCES: Laws, 2011, ch. 523, § 37; Laws, 2015, ch. 481, § 34, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.278. Special license tags or plates; Connected Hearts Domestic Violence Organization, Inc. supporter.

(1) Beginning with any registration year commencing on or after July 1, 2015, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Connected Hearts Domestic Violence Organization, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Connected Hearts Domestic Violence Organization, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Connected Hearts Domestic Violence Organization, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2018.

SOURCES: Laws, 2011, ch. 523, § 38; Laws, 2015, ch. 481, § 27, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.279. Special license tags or plates; Mississippi Tea Party, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mississippi Tea Party, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Mississippi Tea Party, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mississippi Tea Party, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 39, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.280. Special license tags or plates; Louisiana-Mississippi Hospice and Palliative Care Organization (LMHPCO) supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes, and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Louisiana-Mississippi Hospice and Palliative Care Organization (LMHPCO), a private organization with over three hundred (300) member facilities in Mississippi and Louisiana. The Legislature of the State of Louisiana will be seeking approval of a similar tag in that state. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of LMHPCO, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Louisiana-Mississippi Hospice and Palliative Care Organization (LMHPCO).

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 40, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.281. Special license tags or plates; supporter of Lanier High School, Jackson, Mississippi.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Lanier High School in Jackson, Mississippi. The distinctive license tags so issued shall display the words "Lanier High School Bulldogs" and shall be of such color and design as the

Department of Revenue, with the advice of the principal of Lanier High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Lanier High School National Alumni Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 41; Laws, 2012, ch. 534, § 49, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.282. Special license tags or plates; Pi Kappa Phi Fraternity supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Pi Kappa Phi Fraternity. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Pi Kappa Phi Chief Executive Officer, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Pi Kappa Phi Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 42, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.283. Special license tags or plates; Hattiesburg Zoological Society supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Hattiesburg Zoological Society.

The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Board of Directors of the Hattiesburg Zoological Society, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Hattiesburg Zoological Society.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 43, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.284. Special license tags or plates; recipient of the Silver Star.

(1) Beginning with any registration year commencing on or after July 1, 2011, any legal resident of the State of Mississippi who is a recipient of the Silver Star is privileged to obtain one (1) motor vehicle license plate or tag on an annual basis in his county of legal residence. The registration year of such motor vehicle shall commence the first day of the month in which application for registration is made, as provided in Section 27-19-31.

(2) This section pertains only to tags or plates for private passenger motor vehicles or pickup trucks.

(3) Proof of ownership of the particular motor vehicle for which a license plate or tag is requested and proof that the owner thereof is a recipient of the Silver Star must be shown at the time of application for such plate or tag. A certificate from the State Veterans Affairs Board stating that the individual is a recipient of the Silver Star shall be sufficient proof.

(4) Vehicles owned by a recipient of the Silver Star, or the unremarried surviving spouse of any such person, for which a distinctive license tag or plate is issued under this section are exempt from all motor vehicle registration fees and privilege taxes.

(5) The Department of Revenue is directed to furnish to the tax collector of each county a sufficient number of distinctive motor vehicle license plates or tags which shall be of such color and design as the Department of Revenue shall prescribe subject to the approval of the Mississippi License Tag Commission and in accordance with the provisions of Section 27-19-41. However, such distinctive plates or tags shall bear and include the words "Silver Star."

(6) A license plate or tag issued under this section shall not be transferable to any other person; however, the surviving spouse of a deceased person who was issued a license plate or tag under this section shall be entitled to apply for or retain a license plate or tag issued under this section and may continue annually to renew registration for one (1) motor vehicle license plate or tag under this section for as long as the spouse remains unremarried. At the

time of application or renewal registration, a surviving spouse who desires to retain the distinctive plate or tag issued under this section shall file with the county tax collector a sworn statement that the spouse is unremarried.

(7) Any person evading or violating any of the provisions of this section, or attempting to secure benefits under this section to which he is not entitled, shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than One Thousand Dollars ($1,000.00) or by imprisonment in the county jail for not less than six (6) months, or both.

SOURCES: Laws, 2011, ch. 523, § 53, eff from and after passage (approved Apr. 26, 2011.)

§ 27-19-56.285. Special license tags or plates; congenital heart defect awareness.

(1) Any owner of a motor vehicle who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special congenital heart defect awareness license tag for each motor vehicle registered in his name. The tags shall be of such color and design as the Department of Revenue, with the advice of Mississippi Chapter of Mended Little Hearts, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2011, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Chapter of Mended Little Hearts.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2011, ch. 523, § 61, eff from and after passage (approved Apr. 26, 2011.)

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.286. Special license tags or plates; Mississippi Law Enforcement Officers' Training Academy supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Law Enforcement Officers' Training Academy. The distinctive license tags so issued shall be of

such color and design as the Department of Revenue, with the advice of the Commissioner of Public Safety, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Law Enforcement Officers' Training Academy Alumni Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 1, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.287. Special license tags or plates; East Central Attendance Center, Jackson County, Mississippi, supporter.

(1) Beginning with any registration year commencing on or after July 1, 2017, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of East Central Attendance Center in Jackson County, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the superintendent of East Central Attendance Center, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to East Central Attendance Center.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2020.

SOURCES: Laws, 2012, ch. 534, § 2; Laws, 2017, ch. 432, § 19, eff from and after July 1, 2017.

Amendment Notes — The 2017 amendment substituted “East Central Attendance Center” for “East Central High School” throughout; in (1), added “Beginning with any registration year commencing on or after July 1, 2017,” and substituted “superintendent” for “principal”; deleted “Beginning with any registration year commencing on or after July 1, 2012” from the beginning of (3); and added (7).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.288. Special license tags or plates; Resurrection Catholic School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Resurrection Catholic School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Resurrection Catholic School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Resurrection Alumni Development Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 3, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.289. Special license tags or plates; Mississippi School for Mathematics and Science supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi School for Mathematics and Science. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Executive Director of the Mississippi School for Mathematics and Science, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall

pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi School for Mathematics and Science.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 4, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
Mississippi School for Mathematics and Science, see § 37-139-1 et seq.
State Highway Fund, see § 65-11-35.

§ 27-19-56.290. Special license tags or plates; Saint Andrews Episcopal School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Saint Andrews Episcopal School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the head of school of Saint Andrews Episcopal School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Saint Andrews Episcopal School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 5, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.291. Special license tags or plates; Mississippi Trucking Association Foundation, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Trucking Association Foundation, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Trucking Association Foundation, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall

pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Trucking Association Foundation, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 6, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.292. Special license tags or plates; Mississippi Law Enforcement Officers' Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Law Enforcement Officers' Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Law Enforcement Officers' Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Law Enforcement Officers' Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 7, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.293. Special license tags or plates; Catch-A-Dream Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Catch-A-Dream Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the Catch-A-Dream Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Catch-A-Dream Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 8, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.294. Special license tags or plates; New Albany High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of New Albany High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of New Albany High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to New Albany High School to support the school's athletic program.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 9, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.295. Special license tags or plates; Oxford High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Oxford High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Oxford High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Oxford Endowment for Public Education.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 10, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.296. Special license tags or plates; Lafayette High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Lafayette High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Lafayette High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Lafayette Endowment for Education.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 11, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.297. Special license tags or plates; Germantown High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Germantown High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Germantown High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Germantown High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 12, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.298. Special license tags or plates; Columbus Air Force Base supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Columbus Air Force Base. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Commander of Columbus Air Force Base, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Wounded Warrior Project.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 13, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.299. Special license tags or plates; Jimmie Rodgers Memorial Museum supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Jimmie Rodgers Memorial Museum. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Jimmie Rodgers Foundation, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Jimmie Rodgers Foundation, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 14, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.300. Special license tags or plates; Mississippi Emergency Services Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mississippi Emergency Services Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Mississippi Emergency Services Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mississippi Emergency Services Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 15, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.301. Special license tags or plates; Mississippi Damage Prevention Council supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Damage Prevention Council. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Damage Prevention Council, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Damage Prevention Council.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 16, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.302. Special license tags or plates; Mississippi Swimming Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Swimming Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Swimming Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Swimming Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 17, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.303. Special license tags or plates; supporter of Northwest Rankin High School athletics.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Northwest Rankin High School athletics. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Northwest Rankin High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Northwest Rankin Cougar Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 18, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.304. Special license tags or plates; Southern Pines Animal Shelter supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Southern Pines Animal Shelter. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Board of Directors of the Southern Pines Animal Shelter, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Southern Pines Animal Shelter.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 19, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.305. Special license tags or plates; Big Brothers Big Sisters of Mississippi, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Big Brothers Big Sisters of Mississippi, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Big Brothers Big Sisters of Mississippi, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty-two Dollars ($32.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-six Dollars ($26.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Big Brothers Big Sisters of Mississippi, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 20, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.306. Special license tags or plates; Kossuth High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Kossuth High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Kossuth High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Kossuth High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 21, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.307. Special license tags or plates; Phi Kappa Tau Fraternity supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Phi Kappa Tau Fraternity. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Phi Kappa Tau National Council, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Forty-four Dollars ($44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Phi Kappa Tau Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2017.

SOURCES: Laws, 2012, ch. 534, § 22; Laws, 2014, ch. 483, § 35, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.308. Special license tags or plates; Corinth High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Corinth High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Corinth High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Corinth High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 23, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.309. Special license tags or plates; Mississippi Golf Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Golf Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Golf Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Golf Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit

into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2018.

SOURCES: Laws, 2012, ch. 534, § 24; Laws, 2015, ch. 481, § 33, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.310. Special license tags or plates; Alcorn Central High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Alcorn Central High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Alcorn Central High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Alcorn Central High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 25, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.311. Special license tags or plates; Biggersville High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Biggersville High School. The distinctive license tags so issued shall be of such color and design as the

Department of Revenue, with the advice of the Principal of Biggersville High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Biggersville High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 26, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.312. Special license tags or plates; Sisters With A Throttle Motorcycle Club supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Sisters With A Throttle Motorcycle Club. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Sisters With A Throttle Motorcycle Club, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Sisters With A Throttle Motorcycle Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 27, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.313. Special license tags or plates; Pearl River Valley Water Supply District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Pearl River Valley Water Supply District, also known as "The Rez." The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of

the Executive Committee acting for the Board of Directors of the Pearl River Valley Water Supply District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Pearl River Valley Water Supply District for deposit into the district's operation and maintenance fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 28, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.314. Special license tags or plates; MIND Center at the University of Mississippi Medical Center supporter.

(1) Beginning with any registration year commencing on or after July 1, 2016, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the MIND Center at the University of Mississippi Medical Center. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the MIND Center at the University of Mississippi Medical Center, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to a special fund hereby created in the State Treasury to the credit of the MIND Center at the University of Mississippi Medical Center. The fund shall be available for expenditure at the discretion of the University of Mississippi Medical Center for the benefit of the MIND Center.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2019.

SOURCES: Laws, 2012, ch. 534, § 29; Laws, 2016, ch. 478, § 28, eff from and after July 1, 2016.

Amendment Notes — The 2016 amendment added "Beginning with any registration year commencing on or after July 1, 2016" at the beginning of (1); deleted "Beginning with any registration year commencing on or after July 1, 2012" from the beginning of (3); and added (7).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.315. Special license tags or plates; Juvenile Diabetes Research Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Juvenile Diabetes Research Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Chapter of the Juvenile Diabetes Research Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Chapter of the Juvenile Diabetes Research Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 30, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.316. Special license tags or plates; Homes of Hope for Children, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Homes of Hope for Children, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Homes of Hope for Children, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Homes of Hope for Children, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 31, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.317. Special license tags or plates; Mississippi Bow Hunters Association, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Bow Hunters Association, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Bow Hunters Association, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Bow Hunters Association, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 32, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.318. Special license tags or plates; United States Marine Corps.

(1) In recognition of the patriotic services rendered the United States, Mississippi and the citizens thereof, any resident of the state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive motor vehicle license plate or tag for any motor vehicle registered in his name identifying him as a supporter of the United States Marine Corps. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis

as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Navy-Marine Corps Relief Society.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 33; Laws, 2013, ch. 560, § 45; Laws, 2016, ch. 478, § 29, eff from and after July 1, 2016.

Amendment Notes — The 2016 amendment deleted the former second sentence of (2), which read: "Applicants for the distinctive license tag shall present proof of their active duty membership in the United States Marine Corps to the county tax collector."

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.319. Special license tags or plates; Shriners International.

(1) Any owner of a motor vehicle who is a resident of this state and is a member of the Wahabi Shrine Temple in Mississippi, Joppa Shrine Temple in Mississippi or Hamasa Shrine Temple in Mississippi, his wife, widow, mother, daughter or sister, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be entitled to a special license tag which displays the Shriners International emblem. The distinctive license tag so issued shall be of such color and design as the Department of Revenue, with the advice of the Wahabi Shrine Temple in Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official documentation as prescribed by the Department of Revenue evidencing eligibility for the distinctive license tag authorized by this section. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Wahabi Shrine Temple in Mississippi. The Wahabi Shrine Temple in Mississippi shall distribute the fees so received to the Joppa Shrine Temple in Mississippi, Hamasa Shrine Temple in Mississippi and Wahabi Shrine Temple in Mississippi, with the fees to be distributed to each of those temples on the basis of the fees generated by the purchase of the distinctive license tags within the counties covered by the particular temple boundary. The Department of Revenue shall furnish to the Wahabi Shrine Temple in Mississippi such information as is necessary for the temple to distribute the fees in the manner herein provided. The Wahabi Shrine Temple in Mississippi is authorized to deduct an administrative fee from the fees distributed to the temples in such amount as is approved by the individual temples receiving the fees to be distributed.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 34, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.320. Special license tags or plates; in honor of the Tuskegee Airmen.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name honoring the Tuskegee Airmen. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Trail of Honor, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2012, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Trail of Honor, a nonprofit organization that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2012, ch. 534, § 35, eff from and after July 1, 2012.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.321. Special license tags or plates; cystic fibrosis awareness.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special cystic fibrosis awareness license tag for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Cystic Fibrosis Foundation-Mississippi Chapter, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Cystic Fibrosis Foundation-Mississippi Chapter.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2020.

SOURCES: Laws, 2012, ch. 534, § 36; Laws, 2017, ch. 432, § 18, eff from and after July 1, 2017.

Amendment Notes — The 2017 amendment substituted "July 1, 2017" for "July 1, 2012" in (3); and added (7).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.322. Special license tags or plates; oil and gas industry supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the oil and gas industry. The distinctive license tags so issued shall be of such color and design as the Department of Revenue may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the American Red Cross Mississippi Region.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 1, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.323. Special license tags or plates; Vancleave Home Run Club supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Vancleave Home Run Club. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Vancleave Home Run Club, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Vancleave Home Run Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 2, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.324. Special license tags or plates; Friends of the Park supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Friends of the Park. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the President of Friends of the Park, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Friends of the Park.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 3, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.325. Special license tags or plates; Jackson Zoological Society, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Jackson Zoological Society, Inc. The distinctive license tags so issued shall display the words "Jackson Zoo" and shall be of such color and design as the Department of Revenue, with the advice of Jackson Zoological Society, Inc., may prescribe and shall consist of

such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Jackson Zoological Society, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 4, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.326. Special license tags or plates; Booneville School District supporter.

(1) Beginning with any registration year commencing on or after July 1, 2017, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Booneville School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Superintendent of the Booneville School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Booneville School District for deposit into its general fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2020.

SOURCES: Laws, 2013, ch. 560, § 5; Laws, 2017, ch. 432, § 24, eff from and after July 1, 2017.

Amendment Notes — The 2017 amendment added "Beginning with any registration year commencing on or after July 1, 2017" in (1); deleted "Beginning with any registration year commencing on or after July 1, 2013" from the beginning of (3); and added (7).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.327. Special license tags or plates; New Site High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and

registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of New Site High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of New Site High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to New Site High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 6, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.328. Special license tags or plates; Thrasher High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Thrasher High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Thrasher High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the

time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Thrasher High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 7, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.329. Special license tags or plates; Jumpertown High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup

trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Jumpertown High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Jumpertown High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Jumpertown High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 8, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.330. Special license tags or plates; Wheeler High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Wheeler High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Wheeler High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the

time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Wheeler High School for support of the school's agricultural education program.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 9, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.331. Special license tags or plates; Palmer Home for Children supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and

registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Palmer Home for Children. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Palmer Home for Children, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Palmer Home for Children.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 10, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.332. Special license tags or plates; Newton County School System supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Newton County School System. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Superintendent of the Newton County School System, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the

time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Newton County School System.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 11, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.333. Special license tags or plates; Bogue Chitto High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup

trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Bogue Chitto High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Bogue Chitto High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Bogue Chitto High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 12, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.334. Special license tags or plates; Franklin County High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Franklin County High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Franklin County High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the

time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Franklin County High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 13, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.335. Special license tags or plates; Enterprise Attendance Center supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup

trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Enterprise Attendance Center. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of the Enterprise Attendance Center, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Enterprise Attendance Center.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 14, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.336. Special license tags or plates; Brookhaven High School supporter.

(1) Beginning with any registration year commencing on or after July 1, 2016, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Brookhaven High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Brookhaven High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the

time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Brookhaven High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2019.

SOURCES: Laws, 2013, ch. 560, § 15; Laws, 2016, ch. 478, § 30, eff from and after July 1, 2016.

Amendment Notes — The 2016 amendment added "Beginning with any registration year commencing on or after July 1, 2016" at the beginning of (1); deleted "Beginning with any registration year commencing on or after July 1, 2013" from the beginning of (3); and added (7).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.337. Special license tags or plates; West Lincoln Attendance Center supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the West Lincoln Attendance Center. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of the West Lincoln Attendance Center, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the West Lincoln Attendance Center.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 16, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.338. Special license tags or plates; South Pontotoc High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of South Pontotoc High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of South Pontotoc High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to South Pontotoc High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 17, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.339. Special license tags or plates; North Pontotoc High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of North Pontotoc High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of North Pontotoc High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to North Pontotoc High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 18, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.340. Special license tags or plates; Prentiss High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Prentiss High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Prentiss High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Prentiss High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 19, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.341. Special license tags or plates; Bassfield High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Bassfield High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Bassfield High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Bassfield High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 20, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.342. Special license tags or plates; Callaway High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Callaway High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Callaway High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Callaway High School for support of the school's athletics program.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 21, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.343. Special license tags or plates; Baldwyn Bearcats supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Baldwyn Bearcats. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Baldwyn Bearcats Booster Club, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Baldwyn Bearcats Booster Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 22, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.344. Special license tags or plates; commemorating the bicentennial of the establishment of Mississippi.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name commemorating the bicentennial of the establishment of the State of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Bicentennial Celebration Commission, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Bicentennial Celebration Commission.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 23, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
Mississippi Bicentennial Celebration Commission, see § 39-31-1.
State Highway Fund, see § 65-11-35.

§ 27-19-56.345. Special license tags or plates; Motorcycle Awareness Campaign supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Motorcycle Awareness Campaign. The distinctive license tags so issued shall bear the logo of a motorcycle, the letters "MAC" and the words "Motorcycle Awareness Campaign," and shall be of such color and design as the Department of Revenue may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Motorcycle Awareness Campaign and be used to promote public awareness and safe operation of motorcycles on highways.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 24, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.346. Special license tags or plates; Nathan's Legacy Foundation, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Nathan's Legacy Foundation, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Nathan's Legacy Foundation, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Nathan's Legacy Foundation, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 25, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.347. Special license tags or plates; Pearl River County School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Pearl River County School District. The distinctive license tags so issued shall display the words "Pearl River County School District" and shall be of such color and design as the Department of Revenue, with the advice of the Pearl River County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Pearl River County School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 26, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.348. Special license tags or plates; Brookhaven School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Brookhaven School District. The distinctive license tags so issued shall display the words “Brookhaven School District” and shall be of such color and design as the Department of Revenue, with the advice of the Brookhaven School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Brookhaven School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 27, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.349. Special license tags or plates; Lone Survivor Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Lone Survivor Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the Lone Survivor Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Lone Survivor Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 28, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.350. Special license tags or plates; Greenville Public School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Greenville Public School District. The distinctive license tags so issued shall display the words "Greenville Public School District" and shall be of such color and design as the Department of Revenue, with the advice of the Greenville Public School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Greenville Public School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 29, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.351. Special license tags or plates; Warren Central High School supporter.

(1) Beginning with any registration year commencing on or after July 1, 2016, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Warren Central High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Warren Central High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Warren Central Touchdown Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2019.

SOURCES: Laws, 2013, ch. 560, § 30; Laws, 2016, ch. 478, § 31, eff from and after July 1, 2016.

Amendment Notes — The 2016 amendment added "Beginning with any registration year commencing on or after July 1, 2016" at the beginning of (1); deleted "Beginning with any registration year commencing on or after July 1, 2013" from the beginning of (3); substituted "the Warren Central Touchdown Club" for "Warren Central High School" in (4)(a); and added (7).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.352. Special license tags or plates; Coastal Conservation Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name

identifying such person as a supporter of the Coastal Conservation Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Executive Director of the Coastal Conservation Association Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Coastal Conservation Association Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two

(2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 31, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.353. Special license tags or plates; Marietta Raiders supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Marietta Raiders. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Marietta Middle School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Marietta Middle School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 32, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.354. Special license tags or plates; Hills Chapel Patriots supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name

identifying such person as a supporter of the Hills Chapel Patriots. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Hills Chapel Middle School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Hills Chapel Middle School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 33, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.355. Special license tags or plates; Rienzi Eagles supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Rienzi Eagles. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Rienzi Middle School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Rienzi Middle School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 34, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.356. Special license tags or plates; Greene County School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Greene County School District. The distinctive license tags so issued shall be of such color and design as the

Department of Revenue, with the advice of the Greene County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Greene County School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 35, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.357. Special license tags or plates; Perry County School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Perry County School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Perry County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Perry County School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 36, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.358. Special license tags or plates; North Pike High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of North Pike High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of North Pike High

School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to North Pike High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 37, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.359. Special license tags or plates; Loyd Star School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Loyd Star School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Loyd Star School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Loyd Star School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 38, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.360. Special license tags or plates; True Value Experience supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the True Value Experience. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the True Value Experience, may

prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2013, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the True Value Experience.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2013, ch. 560, § 39, eff from and after July 1, 2013.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.361. Special license tags or plates; Stringer Attendance Center supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Stringer Attendance Center. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Stringer Attendance Center, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Stringer Attendance Center.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 1, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.362. Special license tags or plates; Beauvoir supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Beauvoir, the last home of Jefferson Davis and Presidential Library. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the

Board of Trustees of Beauvoir, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Board of Trustees of Beauvoir.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 2, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.363. Special license tags or plates; Hispaniola Mountain Ministries supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Hispaniola Mountain Ministries. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Hispaniola Mountain Ministries, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Hispaniola Mountain Ministries.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 3, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.364. Special license tags or plates; Hancock High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Hancock High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Hancock High School, may

prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Hancock High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 4, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.365. Special license tags or plates; Jim Hill High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Jim Hill High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Jim Hill High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Jim Hill High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 5, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.366. Special license tags or plates; Friends of Jackson County Animal Shelter Pets supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Friends of Jackson County Animal Shelter Pets. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Friends of

Jackson County Animal Shelter Pets, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Friends of Jackson County Animal Shelter Pets.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 6, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.367. Special license tags or plates; National Law Enforcement Officers Memorial Fund supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the National Law Enforcement Officers Memorial Fund. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the National Law Enforcement Officers Memorial Fund, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Eight Dollars ($8.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the National Law Enforcement Officers Memorial Fund.

(b) Eight Dollars ($8.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund created in Section 45-2-1.

(c) Eight Dollars ($8.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Police Benevolent Foundation, Inc.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(e) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(f) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 7, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund, see § 45-2-1.

State Highway Fund, see § 65-11-35.

§ 27-19-56.368. Special license tags or plates; Lawrence County School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Lawrence County School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Lawrence County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Lawrence County School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 8, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.369. Special license tags or plates; Pass Christian School District supporter.

(1) Beginning with any registration year commencing on or after July 1, 2017, any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Pass Christian School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Pass Christian School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Pass Christian School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2020.

SOURCES: Laws, 2014, ch. 483, § 9; Laws, 2017, ch. 432, § 20, eff from and after July 1, 2017.

Amendment Notes — The 2017 amendment added "Beginning with any registration year commencing on or after July 1, 2017" in (1); deleted "Beginning with any registration year commencing on or after July 1, 2014" from the beginning of (3); deleted "for use to support school-authorized or education-related extracurricular activities including, but not limited to, athletics, academic teams, art, band, choir, honor societies, music and theatre" from the end of (4)(a); and added (7).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.370. Special license tags or plates; Mississippi Vision Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Vision Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Optometric Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Vision Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 10, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.371. Special license tags or plates; Mississippi Band of Choctaw Indians supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Band of Choctaw Indians. The distinctive license tags so issued shall display the word "Chahta" and shall be of such color and design as the Department of Revenue, with the advice of the Tribal Council of the Mississippi Band of Choctaw Indians, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Tribal Council of the Mississippi Band of Choctaw Indians.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 11, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.372. Special license tags or plates; State Board of Cosmetology supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the State Board of Cosmetology. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the State Board of Cosmetology, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the State Board of Cosmetology.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 12, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.373. Special license tags or plates; Meridian High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Meridian High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Meridian High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under

subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Meridian High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 13, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.374. Special license tags or plates; Pontotoc City School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Pontotoc City School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Pontotoc City School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Pontotoc City School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 14, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.375. Special license tags or plates; Moss Point High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Moss Point High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Moss Point High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Moss Point School District for deposit into a special fund created by the district and used for the purpose of supporting academic programs and activities in the district.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 15, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.376. Special license tags or plates; Forest High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Forest High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Forest High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Forest High School for use by the school in establishing and operating a scholarship program.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 16, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.377. Special license tags or plates; Mississippi MoToSteps Motorcycle Safety Training supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mississippi MoToSteps Motorcycle Safety Training. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Mississippi MoToSteps Motorcycle Safety Training, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to MoToSteps Motorcycle Safety Training.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 17, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.378. Special license tags or plates; Choctaw County Chargers supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Choctaw County Chargers. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Choctaw County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Choctaw County School District for deposit into its general fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 18, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.379. Special license tags or plates; Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued, for any motor vehicle registered in his name, a distinctive license tag honoring fallen law enforcement officers in the State of Mississippi and designating the motor vehicle owner as a supporter of the Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund created under Section 45-2-1. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Department of Public Safety, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund created under Section 45-2-1.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replace-

ment distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 19, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
Law Enforcement Officers and Fire Fighters Death Benefits Trust Fund, see § 45-2-1.
State Highway Fund, see § 65-11-35.

§ 27-19-56.380. Special license tags or plates; Mississippi Wildlife Enforcement Officers' Association, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Wildlife Enforcement Officers' Association, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Wildlife Enforcement Officers' Association, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-two Dollars ($22.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Wildlife Enforcement Officers' Association, Inc.

(b) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Blair E. Batson Hospital for Children.

(c) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(d) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(e) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 20, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.381. Special license tags or plates; West Lauderdale High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be

issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of West Lauderdale High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of West Lauderdale High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the West Lauderdale Touchdown Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two

(2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 21, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.382. Special license tags or plates; Mississippi FCA supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mississippi FCA. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Mississippi FCA, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mississippi FCA.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 22, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.383. Special license tags or plates; catfish industry supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name

identifying such person as a supporter of the catfish industry. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Catfish Farmers of Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Catfish Farmers of Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 23, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.384. Special license tags or plates; Kemp's ridley sea turtle preservation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the preservation of the Kemp's ridley sea turtle. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Institute for Marine Mammal Studies, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Institute for Marine Mammal Studies.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 24, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.385. Special license tags or plates; Mississippi's Toughest Kids Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi's Toughest Kids Foundation. The distinctive license tags so issued shall be of such color and

design as the Department of Revenue, with the advice of the Mississippi's Toughest Kids Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi's Toughest Kids Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 25, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.386. Special license tags or plates; Dallas Cowboys supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Dallas Cowboys professional football team. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the National Football League, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Forty-four Dollars ($44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Alignment Jackson, Incorporated.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2019.

SOURCES: Laws, 2014, ch. 483, § 26; Laws, 2016, ch. 478, § 32, eff from and after July 1, 2016.

Amendment Notes — The 2016 amendment substituted "July 1, 2016" for "July 1, 2014" near the beginning of (3); substituted "Alignment Jackson, Incorporated" for "Friends of Children's Hospital" at the end of (4)(a); and added (7).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.387. Special license tags or plates; member of the Grand Chapter of the Mississippi Order of the Eastern Star.

(1) Any owner of a motor vehicle who is a resident of this state and a member of the Grand Chapter of the Mississippi Order of the Eastern Star or the spouse and children of a deceased member, upon payment of the road and

bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be entitled to be issued a distinctive license tag for any motor vehicle registered in their name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Grand Chapter of the Mississippi Order of the Eastern Star, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Grand Chapter of the Mississippi Order of the Eastern Star.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 27, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.388. Special license tags or plates; commemorating the City of Marks, Mississippi, as the home of "The Mule Train."

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name commemorating the City of Marks, Mississippi, as the home of "The Mule Train." In 1968, Marks was the starting point of Dr. Martin Luther King Jr.'s "Poor People's Campaign" which was the second phase of the Civil Rights Movement. One (1) of nine (9) "caravans" traveling to Washington, D.C., the Marks caravan was named "The Mule Train." The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Quitman County Development Organization, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Quitman County Development Organization, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2020.

SOURCES: Laws, 2014, ch. 483, § 28; Laws, 2017, ch. 432, § 25, eff from and after July 1, 2017.

Amendment Notes — The 2017 amendment substituted "July 1, 2017" for "July 1, 2014" in (3); and added (7).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.389. Special license tags or plates; epilepsy awareness.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special epilepsy awareness license tag for each motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Epilepsy Foundation of Mississippi, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2014, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Epilepsy Foundation of Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2014, ch. 483, § 29, eff from and after July 1, 2014.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.390. Special license tags or plates; Mississippi School for the Deaf supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi School for the Deaf. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Superintendent of the Mississippi School for the Deaf, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Depart-

ment of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi School for the Deaf.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement

license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 1, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.391. Special license tags or plates; Rosalie Mansion and Gardens supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Rosalie Mansion and Gardens. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi State Society Daughters of the American Revolution (MSSDAR) State Board of Management, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags authorized under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the MSSDAR State Board of Management for the maintenance and preservation of Rosalie Mansion and Gardens, located at 100 Orleans Street, Natchez, Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 2, effective July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.392. Special license tags or plates; Mississippi Bat Working Group supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Bat Working Group. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Bat Working Group, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Bat Working Group.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 3, effective July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.393. Special license tags or plates; Wilkinson County High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Wilkinson County High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Wilkinson County High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Wilkinson County High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 4, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.394. Special license tags or plates; Long Beach School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Long Beach School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Long Beach School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Long Beach School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 5, effective July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.395. Special license tags or plates; retired employee of the State of Mississippi.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a retired employee of the State of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Board of Trustees of the Public Employees' Retirement System of Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. An applicant for the distinctive license tag authorized by this section must present official written documentation that the applicant is retired and drawing a retirement allowance under the Public Employees' Retirement System of Mississippi. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Public Employees' Retirement System of Mississippi for deposit into the employer's accumulation account created in Section 25-11-123.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 6, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
Employer's accumulation account, see § 25-11-123.
State Highway Fund, see § 65-11-35.

§ 27-19-56.396. Special license tags or plates; Corinth Alcorn Animal Shelter, Inc. supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an

additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Corinth Alcorn Animal Shelter, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Corinth Alcorn Animal Shelter, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Corinth Alcorn Animal Shelter, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the

distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 7, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.397. Special license tags or plates; Leland School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Leland School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Leland School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license

tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Leland School District for support of the high school band program.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 8, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.398. Special license tags or plates; Byram Middle School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an

additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Byram Middle School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Byram Middle School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Byram Middle School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the

distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 9, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.399. Special license tags or plates; East Webster High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of East Webster High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of East Webster High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license

tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to East Webster High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 10, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.400. Special license tags or plates; Murrah High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an

additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Murrah High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Murrah High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Murrah High School for support of the school's athletics program.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the

distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 11, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.401. Special license tags or plates; East Side High School Trojans in Cleveland, Mississippi, supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of East Side High School Trojans in Cleveland, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of East Side High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the

time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to East Side High School Booster Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 12, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.402. Special license tags or plates; Children's Advocacy Centers of Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup

trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Children's Advocacy Centers of Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Children's Advocacy Centers of Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Children's Advocacy Centers of Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular

license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 13, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.403. Special license tags or plates; Fannie Lou Hamer Cancer Foundation supporter.

(1) Beginning with any registration year commencing on or after July 1, 2015, any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the Fannie Lou Hamer Cancer Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Fannie Lou Hamer Cancer Foundation, may prescribe, and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The

additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Fannie Lou Hamer Cancer Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 14, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.404. Special license tags or plates; City of Natchez, Mississippi, tricentennial commemoration.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name commemorating the tricentennial of the establishment of the City of Natchez, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mayor of the City of Natchez, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the City of Natchez, Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 15, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.405. Special license tags or plates; Itawamba Agricultural High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Itawamba Agricultural High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Principal of Itawamba Agricultural High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Itawamba Agricultural High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 16, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.406. Special license tags or plates; colon cancer prevention.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a special colon cancer prevention license tag for any motor vehicle registered in his name. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the University of the Mississippi Medical Center Cancer Institute, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the University of Mississippi Medical Center for deposit into a fund designated as 70X2020 Colorectal Cancer Screening Initiative@UMMC.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 17, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.407. Special license tags or plates; National Alliance on Mental Illness - NAMI Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of National Alliance on Mental Illness — NAMI Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of National Alliance on Mental Illness — NAMI Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to National Alliance on Mental Illness — NAMI Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 18, effective July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.408. Special license tags or plates; Warrior Bonfire Project supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Warrior Bonfire Project. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Warrior Bonfire Project, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Warrior Bonfire Project.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 19, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.409. Special license tags or plates; Miss Mattie Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Miss Mattie Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Miss Mattie Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Miss Mattie Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 20, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.410. Special license tags or plates; Saint Aloysius Flashes supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Saint Aloysius Flashes. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Saint Aloysius A Club, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Saint Aloysius School in Vicksburg, Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 21, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.411. Special license tags or plates; former Rosa A. Temple High School in Vicksburg, Mississippi, supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the former Rosa A. Temple High School in Vicksburg, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Central Mississippi Prevention Services, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly

basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Central Mississippi Prevention Services, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 22, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.412. Special license tags or plates; display of the word "Adoption."

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name, which shall be of such color and design as the Department of Revenue, with the advice of the Choose Life Advisory Committee, may prescribe. The word "Adoption" shall be centered at the bottom of the license tag. The Department of Revenue shall prescribe such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Forty-four Dollars ($44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Choose Life Advisory Committee to be used as provided for in subsection (5) of this section.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) Funds disbursed to the Choose Life Advisory Committee under this section may be used for any purpose other than for administrative expenses, legal expenses, capital expenditures, attempting to influence any legislation or any political campaign on behalf or in opposition to any candidate for public office.

(6) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(7) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 23, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.413. Special license tags or plates; Hattiesburg Public School District Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Hattiesburg Public School District Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Hattiesburg Public School District Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Hattiesburg Public School District Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector

receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 24, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.414. Special license tags or plates; ALS Association Louisiana - Mississippi Chapter supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of ALS Association Louisiana - Mississippi Chapter. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of ALS Association Louisiana - Mississippi Chapter, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2015, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to ALS Association Louisiana - Mississippi Chapter.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2015, ch. 481, § 25, eff from and after July 1, 2015.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.415. Special license tags or plates; GRAMMY® Museum Mississippi supporter.

(1) Any owner of a motor vehicle, who is a resident of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be issued a special license tag for each motor vehicle registered in his name identifying such person as a supporter of the GRAMMY® Museum Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the GRAMMY® Museum Mississippi, may prescribe, and shall consist of such

letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the GRAMMY® Museum Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed proportionately in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 1, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.416. Special license tags or plates; Mississippi Society of Certified Public Accountants supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Society of Certified Public Accountants. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Society of Certified Public Accountants, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Society of Certified Public Accountants Education Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 2, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.417. Special license tags or plates; West Point Consolidated School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the West Point Consolidated School

District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the West Point Consolidated School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the West Point Consolidated School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 3, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.418. Special license tags or plates; Mississippi Physical Therapy Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Physical Therapy Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Physical Therapy Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Physical Therapy Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 4, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.419. Special license tags or plates; Southern Christian Services for Children and Youth, Inc., supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Southern Christian Services for Children and Youth, Inc. The distinctive license tags so issued shall be of such

color and design as the Department of Revenue, with the advice of the Southern Christian Services for Children and Youth, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Southern Christian Services for Children and Youth, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 5, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.420. Special license tags or plates; Canton High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Canton High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Canton High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Canton High School Booster Club.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 6, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.421. Special license tags or plates; Mississippi Symphony Orchestra supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Symphony Orchestra. The distinctive license tags so issued shall be of such color and design as the

Department of Revenue, with the advice of the Mississippi Symphony Orchestra, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Symphony Orchestra.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 7, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.422. Special license tags or plates; Stone County School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Stone County School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Stone County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Stone County School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 8, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.423. Special license tags or plates; Provine High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Provine High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Provine High School, may

prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Provine High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 9, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.424. Special license tags or plates; Cleveland High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Cleveland High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Cleveland High School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Cleveland High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 10, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.425. Special license tags or plates; Gentry High School supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Gentry High School. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Gentry High School, may prescribe

and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Gentry High School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 11, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.426. Special license tags or plates; Sacred Heart Catholic School in Hattiesburg, Mississippi, supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Sacred Heart Catholic School in Hattiesburg, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Sacred Heart Catholic School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Sacred Heart Catholic School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 12, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.427. Special license tags or plates; Mississippi Public Broadcasting supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Mississippi Public Broadcasting. The distinctive license tags so issued shall be of such color and design as the

Department of Revenue, with the advice of Mississippi Public Broadcasting, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Mississippi Public Broadcasting.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 13, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.428. Special license tags or plates; Coahoma Community College Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Coahoma Community College Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Coahoma Community College Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Coahoma Community College Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 14, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.429. Special license tags or plates; Prevent Child Abuse Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Prevent Child Abuse Mississippi. The distinctive license tags so issued shall be of such color and design as the

Department of Revenue, with the advice of Prevent Child Abuse Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Prevent Child Abuse Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 15, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.430. Special license tags or plates; Murrah High School Alumni Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Murrah High School Alumni Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Murrah High School Alumni Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Murrah High School Alumni Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 16, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.431. Special license tags or plates; Mississippi Sickle Cell Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Sickle Cell Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Sickle Cell

Foundation, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Sickle Cell Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 17, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.432. Special license tags or plates; member of the Blue Knights® International Law Enforcement Motorcycle Club, Inc.

(1) Any owner of a motor vehicle who is a resident of this state and who is a member of the Blue Knights® International Law Enforcement Motorcycle Club, Inc., upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a member of the Blue Knights® International Law Enforcement Motorcycle Club, Inc. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Blue Knights® International Law Enforcement Motorcycle Club, Inc., may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. From and after July 1, 2017, applicants for such distinctive license tags shall present documentation as prescribed by the Department of Revenue showing their membership in the Blue Knights® International Law Enforcement Motorcycle Club, Inc. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made

for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Blue Knights® International Law Enforcement Motorcycle Club, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 18; Laws, 2017, ch. 432, § 21, eff from and after July 1, 2017.

Amendment Notes — The 2017 amendment, in (1), inserted "and who is a member...Motorcycle Club, Inc.," and substituted "person as a member" for "person as a supporter"; and added the second sentence in (2).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.433. Special license tags or plates; DeSoto County School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the DeSoto County School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the DeSoto County School District, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the DeSoto County School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 19, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.434. Special license tags or plates; George County Rebel Athletic Council supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the George County Rebel Athletic Council. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the George County Rebel Athletic Council, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the George County Rebel Athletic Council.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 20, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.435. Special license tags or plates; Humane Society of South Mississippi supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Humane Society of South Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Humane Society of South Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Humane Society of South Mississippi.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 21, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.436. Special license tags or plates; display of the "One Coast" logo.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for each motor vehicle registered in his name, which shall be of such color and design as the Department of Revenue, with the advice of the Mississippi Gulf Coast Regional Convention and Visitors Bureau, may prescribe. The "One Coast" logo shall be featured prominently on the license tag. The Department of Revenue shall prescribe such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each

distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be disbursed to the Tourism Fund in the Gulf Coast Community Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2016, ch. 478, § 22; Laws, 2017, ch. 432, § 17, eff from and after July 1, 2017.

Amendment Notes — The 2017 amendment, in (1), substituted "Mississippi Gulf Coast Regional Convention and Visitors Bureau" for "Gulf Coast Regional Tourism Partnership," in the first sentence, and in the next-to-last sentence, substituted "'One Coast' logo" for "words 'One Coast' " and "featured prominently on" for "centered at the bottom of"; and substituted "Tourism Fund in the Gulf Coast Community Foundation" for "Gulf Coast Regional Tourism Partnership" in (4)(a).

Cross References — Mississippi Burn Care Fund, see § 7-9-70.

State Highway Fund, see § 65-11-35.

§ 27-19-56.437. Special license tags or plates; commemorating the bicentennial of Mississippi's statehood.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name commemorating the bicentennial of Mississippi's statehood. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Department of Archives and History, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2016, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the special fund created in subsection (7) of this section.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) There is established in the State Treasury a special fund which shall consist of monies required by law to be deposited therein. Monies in the special fund, upon legislative appropriation, may be expended by the Mississippi Department of Archives and History for the purpose of defraying costs associated with Mississippi Bicentennial projects or, when bicentennial projects have been completed, costs associated with projects related to the Mississippi History Museum and the Mississippi Civil Rights Museum. Unexpended amounts remaining in the special fund at the end of the fiscal year shall not lapse into the State General Fund, and any interest earned or investment earnings on amounts in the special fund shall be deposited to the credit of the special fund.

SOURCES: Laws, 2016, ch. 478, § 23, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.438. Special license tags or plates; World War II veterans.

(1) In recognition of the patriotic service rendered by Mississippians who are honorably discharged veterans who served in the United States Armed Forces during World War II, any such person is privileged to obtain one (1) distinctive motor vehicle license plate or tag identifying him or her as a World War II veteran. The distinctive plates or tags shall be of a color and design designated by the Department of Revenue.

(2) The distinctive license plates shall be prepared by the Department of Revenue and shall be issued through the tax collectors of the counties in the same manner as are other motor vehicle license plates or tags.

(3) An applicant for the distinctive plates or tags shall present to the issuing official proof of ownership of the particular motor vehicle for which a tag is requested and present to the issuing official written proof that the applicant is an honorably discharged veteran of the Armed Forces of the United States who served during World War II. A certificate from the State Veterans Affairs Board stating that the individual is an honorable discharged veteran of the Armed Forces of the United States who served during World War II shall be sufficient.

(4) The distinctive license plates or tags so issued shall be used only upon a personally or jointly owned private passenger vehicle (to include station wagons, recreational motor vehicles and pickup trucks) registered in the name, or jointly in the name, of the person making application therefor, and when issued to such person shall be used upon the vehicle for which issued in lieu of the standard license plate or license tag normally issued for such vehicle.

(5) Vehicles owned by an honorably discharged veteran of the Armed Forces of the United States who served during World War II, or the unremarried surviving spouse of any such person, for which a distinctive license tag or plate is issued under this section are exempt from all motor vehicle registration fees and privilege taxes.

(6) The distinctive license plates shall not be transferable to any other person; however, the surviving spouse of a deceased person who was issued a license plate or tag under this section shall be entitled to apply for or retain a license plate or tag issued under this section and may continue annually to renew registration for one (1) motor vehicle license plate or tag under this section for as long as the spouse remains unremarried. At the time of application or renewal registration, a surviving spouse who desires to retain the distinctive plate or tag issued under this section shall file with the county tax collector a sworn statement that the spouse is unremarried.

SOURCES: Laws, 2016, ch. 478, § 33, eff from and after July 1, 2016.

Cross References — Mississippi Burn Care Fund, see § 7-9-70.
State Highway Fund, see § 65-11-35.

§ 27-19-56.439. Special license tags or plates; Aunt Joyce's Kids supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Aunt Joyce's Kids. The distinctive

license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Aunt Joyce's Kids, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Aunt Joyce's Kids.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2017, ch. 432, § 1, eff from and after July 1, 2017.

Cross References — State Highway Fund, see § 65-11-35.

§ 27-19-56.440. Special license tags or plates; Home of Grace supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Home of Grace. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Home of Grace, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of

Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Home of Grace.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2017, ch. 432, § 2, eff from and after July 1, 2017.

Cross References — State Highway Fund, see § 65-11-35.

§ 27-19-56.441. Special license tags or plates; Cure Sickle Cell Foundation supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Cure Sickle Cell Foundation. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Cure Sickle Cell Foundation,

may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Cure Sickle Cell Foundation, Inc.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2017, ch. 432, § 3, eff from and after July 1, 2017.

Cross References — State Highway Fund, see § 65-11-35.

§ 27-19-56.442. Special license tags or plates; Memphis Grizzlies professional basketball team supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Memphis Grizzlies professional basketball team. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the National Basketball Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Fifty Dollars ($50.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Forty-four Dollars ($44.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Friends of Children's Hospital.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

(7) In order for a distinctive license tag to be issued under this section, the provisions of Section 27-19-44(3) must be satisfied for the distinctive license tag before July 1, 2019.

SOURCES: Laws, 2017, ch. 432, § 4, eff from and after July 1, 2017.

Cross References — State Highway Fund, see § 65-11-35.

§ 27-19-56.443. Special license tags or plates; Natchez-Adams School District supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Natchez-Adams School District. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Natchez-Adams School District,

may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Natchez-Adams School District.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2017, ch. 432, § 5, eff from and after July 1, 2017.

Cross References — State Highway Fund, see § 65-11-35.

§ 27-19-56.444. Special license tags or plates; Veterans of service in the Armed Forces of the United States rated as having service-connected disabilities.

(1) Any legal resident of the State of Mississippi who is a veteran of service in the Armed Forces of the United States and is rated as having service-connected disability by the United States Department of Veterans Affairs, but who is not rated as having one hundred percent (100%) permanent service-connected disability by such department, is privileged to obtain annually under this section a distinctive license tag for any motor vehicle registered in his name upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles. The distinctive license tag so issued shall be of such color and design as the Department of Revenue may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag or plate. The registration year of such motor vehicle shall commence the first day of the month in which application for registration is made, as provided in Section 27-19-31.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. Proof of ownership of a particular motor vehicle for which a license tag is requested must be shown at time of application for such tag.

(3) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag. A license tag issued under this section shall not be transferable to any other person.

SOURCES: Laws, 2017, ch. 432, § 6, eff from and after July 1, 2017.

§ 27-19-56.445. Special license tags or plates; Saint Patrick Catholic School in Harrison County, Mississippi, supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of Saint Patrick Catholic School in Harrison County, Mississippi. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the principal of Saint Patrick Catholic School, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Saint Patrick Catholic School.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of

the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2017, ch. 432, § 7, eff from and after July 1, 2017.

Cross References — State Highway Fund, see § 65-11-35.

§ 27-19-56.446. Special license tags or plates; Wildlife refuges supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of wildlife refuges. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of Friends of Noxubee Refuge, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall

pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to Friends of Noxubee Refuge.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2017, ch. 432, § 8, eff from and after July 1, 2017.

Cross References — State Highway Fund, see § 65-11-35.

§ 27-19-56.447. Special license tags or plates; Quality Deer Management Association supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Quality Deer Management Association. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Quality Deer Management Association, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Quality Deer Management Association.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2017, ch. 432, § 9, eff from and after July 1, 2017.

Cross References — State Highway Fund, see § 65-11-35.

§ 27-19-56.448. Special license tags or plates; Mississippi Aquarium supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Mississippi Aquarium. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the City of Gulfport, Mississippi, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition

to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Mississippi Aquarium Foundation.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2017, ch. 432, § 10, eff from and after July 1, 2017.

Cross References — State Highway Fund, see § 65-11-35.

§ 27-19-56.449. Special license tags or plates; Recipient of the Combat Infantryman Badge.

(1) In recognition of the patriotic services rendered by Mississippians who are recipients of the Combat Infantryman Badge, any such person, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as a recipient of the Combat Infantryman Badge. The tags shall be of such color and design as the Department of Revenue, with the advice of the State Veterans Affairs Board, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant is a recipient of the Combat Infantryman Badge. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited in the State Treasury to the credit of a special fund to be administered by the State Veterans Affairs Board of this state for the benefit of the State Veterans Memorial Cemetery and veterans nursing homes in this state.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2017, ch. 432, § 11, eff from and after July 1, 2017.

Cross References — State Highway Fund, see § 65-11-35.

§ 27-19-56.450. Special license tags or plates; Combat veteran.

(1) In recognition of the patriotic services rendered by Mississippians who served in combat in the United States Armed Forces, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, and upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional annual fee in the amount provided in subsection (3) of this section, shall be privileged to obtain one (1) distinctive motor vehicle license plate or tag for each motor vehicle registered in his or her name identifying him or her as a combat veteran. The tags shall be of such color and design as the Department of Revenue, with the advice of the State Veterans Affairs Board, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag. The Department of Revenue, with the advice of the State Veterans Affairs Board shall develop decals to be affixed to the license tag indicating the type of combat service.

(2) Application for the distinctive license tags shall be made to the county tax collector on forms prescribed by the Department of Revenue. Applicants for such distinctive license tags shall present to the issuing official written proof that the applicant served in combat in the United States Armed Forces. The application and the additional fee, less Two Dollars ($2.00) to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he or she must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day received. At the end of each month, the Department of Revenue shall certify the total fees collected under this section to the State Treasurer who shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued under this section shall be deposited in the State Treasury to the credit of a special fund to be administered by the State Veterans Affairs Board of this state for the benefit of the State Veterans Memorial Cemetery and veterans nursing homes in this state.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement

distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2017, ch. 432, § 12, eff from and after July 1, 2017.

Cross References — Mississippi Veterans Memorial Cemetery see § 35-1-41.
State Highway Fund, see § 65-11-35.

§ 27-19-56.451. Special license tags or plates; Chris McDill Grey Matters Scholarship Fund supporter.

(1) Any owner of a motor vehicle who is a resident of this state, upon payment of the road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law for private carriers of passengers, pickup trucks and other noncommercial motor vehicles, and upon payment of an additional fee in the amount provided in subsection (3) of this section, shall be issued a distinctive license tag for any motor vehicle registered in his name identifying such person as a supporter of the Chris McDill Grey Matters Scholarship Fund. The distinctive license tags so issued shall be of such color and design as the Department of Revenue, with the advice of the Chris McDill Grey Matters Scholarship Fund, may prescribe and shall consist of such letters or numbers, or both, as may be necessary to distinguish each license tag.

(2) Application for the distinctive license tags authorized by this section shall be made to the county tax collector on forms prescribed by the Department of Revenue. The application and the additional fee imposed under subsection (3) of this section, less Two Dollars ($2.00) thereof to be retained by the tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund.

(3) Beginning with any registration year commencing on or after July 1, 2017, any person applying for a distinctive license tag under this section shall pay an additional fee in the amount of Thirty Dollars ($30.00) for each distinctive license tag applied for under this section, which shall be in addition to all other taxes and fees. The additional fee paid shall be for a period of time to run concurrently with the vehicle's established license tag year. The additional fee is due and payable at the time the original application is made for a distinctive license tag under this section and thereafter annually at the time of renewal registration as long as the owner retains the distinctive license tag. If the owner does not wish to retain the distinctive license tag, he must surrender it to the local county tax collector.

(4) The Department of Revenue shall deposit all fees into the State Treasury on the day collected. At the end of each month, the Department of Revenue shall certify to the State Treasurer the total fees collected under this

section from the issuance of the distinctive license tags issued under this section. The State Treasurer shall distribute such collections as follows:

(a) Twenty-four Dollars ($24.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be distributed to the Chris McDill Grey Matters Scholarship Fund.

(b) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited into the Mississippi Burn Care Fund created pursuant to Section 7-9-70.

(c) Two Dollars ($2.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the State Highway Fund to be expended solely for the repair, maintenance, construction or reconstruction of highways.

(d) One Dollar ($1.00) of each additional fee collected on distinctive license tags issued pursuant to this section shall be deposited to the credit of the special fund created in Section 27-19-44.2.

(5) A regular license tag must be properly displayed as required by law until replaced by a distinctive license tag under this section. The regular license tag must be surrendered to the tax collector upon issuance of the distinctive license tag under this section. The tax collector shall issue up to two (2) license decals for each distinctive license tag issued under this section, which will expire the same month and year as the regular license tag.

(6) In the case of loss or theft of a distinctive license tag issued under this section, the owner may make application and affidavit for a replacement distinctive license tag as provided by Section 27-19-37. The fee for a replacement distinctive license tag shall be Ten Dollars ($10.00). The tax collector receiving such application and affidavit shall be entitled to retain and deposit into the county general fund five percent (5%) of the fee for such replacement license tag and the remainder shall be distributed in the same manner as funds from the sale of regular distinctive license tags issued under this section.

SOURCES: Laws, 2017, ch. 432, § 13, eff from and after July 1, 2017.

Cross References — State Highway Fund, see § 65-11-35.

§ 27-19-57. County or municipality where vehicle to be registered.

(1) All persons required to pay the privilege license prescribed by this article shall register their private or commercial vehicle and pay such tax in the county in which such vehicles are domiciled or the county from which such vehicles most frequently leave and return. The tax collector of a county shall not issue a tag or decals to any vehicle domiciled or garaged in another county.

(2) Any person owning a vehicle registered in accordance with Section 27-19-43 which changes county of domicile during a registration year shall, upon registration anniversary date, surrender to the tax collector in the new county of domicile the old tag and decals and shall be issued a new tag displaying the proper county of domicile and decals. This provision shall not

apply to vehicles with a gross vehicle weight in excess of ten thousand (10,000) pounds. Any person owning a vehicle with a gross vehicle weight in excess of ten thousand (10,000) pounds which changes county of domicile during a registration year shall, upon registration anniversary date, register the vehicle in the new county of domicile but shall not be required to surrender the old tag and decals.

(3) Each person required to pay the privilege license prescribed by this article and claiming homestead exemption on a home located within a municipality shall register all private passenger vehicles to which he holds title in such municipality.

(4) If any vehicle, the license for which is issued by the county tax collector or the State Tax Commission, shall be registered in any county other than the county in which the vehicle is domiciled or garaged, or shall be registered in a municipality contrary to the requirements imposed in subsection (3) of this section, then the vehicle shall be regarded as having no privilege license; and the owner or operator thereof shall be liable for the full annual tax in the county in which such vehicle is domiciled or garaged, or in the municipality in which such vehicle is required to be registered as hereinabove provided, plus a penalty thereon of twenty-five percent (25%).

(5) No tax collector shall require a person to provide a Mississippi driver's license as a condition for the registration of a vehicle, provided that such person, if required, must show proof of identification in the form of a driver's license or other government identification issued from any U.S. state or territory, including the District of Columbia.

SOURCES: Codes, 1942, § 9352-17; Laws, 1946, ch. 266, § 17; Laws, 1980, ch. 463; Laws, 1992, ch. 497, § 10; Laws, 1993, ch. 453, § 1; Laws, 2001, ch. 596, § 35; Laws, 2016, ch. 342, § 1, eff from and after July 1, 2016.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

At the direction of the co-counsel for the Joint Legislative Committee on Compilation, Revision and Publication of Legislation, an error in a statutory reference in (4) was corrected by substituting "requirements imposed in subsection (3) of this section" for "requirements imposed in subsection (4) of this section."

Amendment Notes — The 2016 amendment added (5).

Cross References — Payment of motor vehicle privilege license tax and penalties, see § 27-19-63.

ATTORNEY GENERAL OPINIONS

Owner of vehicle has total unexpired registration period of his or her current tag in which to turn in old tag and be issued tags in the proper county of domicile regardless of length of time left on the unexpired registration. Donald, Feb. 24, 1994, A.G. Op. #93-0923.

As general rule, where individual is renting apartment in which he resides and garages his vehicle in county, he would be considered resident of that county for purposes of Section 27-19-57 and would need to register any vehicle in that county within the prescribed statutory time period. Donald, Feb. 24, 1994, A.G. Op. #93-0923.

Pursuant to Section 27-19-57, if a company car is domiciled in a Mississippi county, the car should have a tag from that county as opposed to being tagged in the state or county where the corporate owner of the car is located. Blaker, June 14, 1996, A.G. Op. #96-0302.

The determination of where to tax a vehicle is a fact question for the local official, such as the tax assessor, to make. Browder, Oct. 27, 2000, A.G. Op. #2000-0625.

Any personal vehicles owned by one claiming a homestead exemption within a municipality must be registered within the city. Browder, Oct. 27, 2000, A.G. Op. #2000-0625.

Where a vehicle is domiciled is a factual question to be determined by the tax collector and/or law enforcement subject to review by a court of competent jurisdiction. Younger, Mar. 11, 2005, A.G. Op. 05-0065.

An answer or pleading filed under Section 41-29-179 should be signed by the attorney filing the pleading or, if no attorney, by the individual filing the pleading. In either case the pleading need not be verified. Davis, May 26, 2006, A.G. Op. 06-0199.

§ 27-19-59. Applications for licenses generally; marking of state vehicles; issuance of licenses; maintenance of records; financial responsibility requirements.

Any person required under the provisions of this article to register and pay a privilege license tax on any vehicle shall make application therefor, on forms to be prescribed by the commission, and such forms shall require information as the commission may deem necessary.

All motor vehicles owned by the State of Mississippi or any agency, department or political subdivision thereof, when such agency or department is supported wholly or in part by appropriations from public funds, when used in the transportation of passengers, shall have painted on both sides, and, if practical, on the rear of each such vehicle the name of the state agency or department, in letters at least three (3) inches in height in a color which is in contrast with the color of the vehicle, and no privilege license tag and decals shall be issued for such vehicle until the name has been painted thereon as required by this section. Provided, however, the provisions of this paragraph shall not apply to vehicles used by the chief executive of the State of Mississippi.

The tax collector, or the commission, as the case may be, shall attach to or write upon such application the number of the license tag and decals issued to such owner, and such other information as may be deemed necessary. The tax collector and his deputies, and all representatives and employees of the commission, who are authorized to issue privilege licenses, and all other persons authorized by law to issue privilege licenses, shall have the power to administer oaths and take acknowledgements of signatures, without cost to the applicant. All applications for licenses, or a microfilm copy or a computer-generated microfilm copy of every such application, shall be preserved as a public record for a period of not less than three (3) years from the date thereof.

Each person who shall make application to the commission for the registration of and a privilege license for a common or contract carrier of passengers which is not required by law to qualify with and obtain a certificate or permit from the Mississippi Public Service Commission shall, before being issued a license, present with his application therefor satisfactory proof that such person has in force covering such vehicle a policy or policies of insurance conditioned to pay any final judgment against said carrier for personal injuries and property damage arising or resulting from the use, maintenance or operation of the vehicles of such carrier, said policy or policies of insurance to be in an amount of not less than five thousand dollars ($5,000.00) for the death or injury to any one (1) person, ten thousand dollars ($10,000.00) total public liability for any one (1) accident, and five thousand dollars ($5,000.00) property damage liability for any one (1) accident. Unless such proof that such insurance policy or policies are in force is presented, no license tag shall be issued to such carrier. If any person shall operate a motor vehicle, required by the provisions of this paragraph to furnish proof that the insurance mentioned is in force without having in force such insurance and without having obtained the proper license tag and decals from the commission, such person shall, notwithstanding the provisions of this paragraph, be liable for the full privilege license tax and the penalty thereon as is otherwise provided by this article and the commission shall collect such tax and penalty from such person. The commission shall not, however, issue a license tag and decals for such vehicle unless the owner or operator thereof shall thereafter furnish proof that such insurance is in force, at which time the proper license tag and decals shall be issued. If, after a license tag and decals shall have been issued for any vehicle required to present proof that the insurance required by this paragraph is in force, the commission shall receive notice or otherwise acquire knowledge that such policy or policies of insurance have been cancelled, have lapsed, or are no longer in force for any reason, then the commission shall have the authority to require and compel the surrender of such license tag and decals and to retain same until presented with proof that the policy or policies of insurance required by this section are again in force, at which time such license tag and decals shall be returned to such taxpayer. None of the provisions of this paragraph shall apply, however, to private carriers of passengers.

SOURCES: Codes, 1930, § 5607; 1942, § 9352-18; Laws, 1926, ch. 120; Laws, 1928, ch. 230; Laws, 1946, ch. 266, § 18; Laws, 1948, ch. 271, § 1950, ch. 474, § 3; Laws, 1976, ch. 361, § 12; Laws, 1982, ch. 427, § 9; Laws, 1984, ch. 508, § 6, eff from and after July 1, 1984.

Editor's Note — Laws of 1982, ch. 427, § 18, effective July 1, 1982, provides as follows:

"SECTION 18. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of the highway privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1984, ch. 508, § 12, effective July 1, 1984, provides as follows:

"SECTION 12. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws; being Section 27-19-1 et seq., Mississippi Code of 1972, and the Motor Vehicle Ad Valorem Tax Law of 1958, prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Cross References — Applicability of sales or excise tax to motor vehicles owned by municipalities and counties, see § 25-1-87.

Applicability of privilege tax to motor vehicles owned by the state and political subdivisions, see § 27-19-27.

Use tax, see § 27-67-1 et seq.

Necessity of certificate of title, see § 63-21-69.

RESEARCH REFERENCES

Am Jur. 3A Am. Jur. Legal Forms 2d, Bailments and Personal Property § 36:133 (registration and licensing of leased property).

CJS. 60 C.J.S., Motor Vehicles § 107 et seq.

§ 27-19-60. Denial, revocation or suspension of registration and licensing of commercial motor vehicles under certain circumstances; information to be provided at time of registration or renewal.

(1) The department may deny registration and licensing for commercial motor vehicles operated by any person who has been prohibited from operating by a federal or state agency responsible for motor carrier safety.

(2) Persons registering commercial motor vehicles shall provide the following information at the time of registration or renewal:

(a) Evidence indicating who is responsible for the safety fitness of the fleet or motor vehicle being registered;

(b) An updated Motor Carrier Identification Report, Form MCS-150, or updated safety certification as required;

(c) The U.S. Department of Transportation Number (USDOT#) of the motor carrier and of the fleet or vehicle owner, if different from the motor carrier; and

(d) The Taxpayer Identification Number (TIN) of the motor carrier and of the owner of the fleet or vehicle being registered.

(3) The department may deny registration and licensing for commercial motor vehicles operated by any person who fails to provide the information required by this section or by the provisions of the International Registration Plan (IRP).

(4) The department may revoke or suspend the registration of any commercial motor vehicle operated by any person who has been prohibited from operating by a federal or state agency responsible for motor carrier safety.

(5) The department, the Department of Public Safety or the Department of Transportation may remove the license plates from any commercial motor vehicle operated by any person who has been prohibited from operating by a federal or state agency responsible for motor carrier safety. Nothing in Chapter 509, Laws of 2009, shall pertain to any commercial vehicle that operates under a harvest permit.

SOURCES: Laws, 2009, ch. 509, § 1, eff from and after July 1, 2009; Repealed by Laws, 2009, ch. 509, § 1, eff July 1, 2014; Reenacted, Laws, 2015, ch. 354, § 1, eff from and after passage (approved March 17, 2015).

Editor's Note — A former § 27-19-60 [Laws, 2009, ch. 509, § 1, effective from and after July 1, 2009] was repealed by operation of law, effective July 1, 2014. Section 1 of Chapter 354, Laws of 2015, reenacted the section in substantially similar form, effective upon passage (approved March 17, 2015).

§ 27-19-61. Ad valorem tax receipts to be presented with applications for licenses.

When any person shall make application to a tax collector for an annual privilege license upon any vehicle which was subject to, and liable for, state and county ad valorem taxes within this state for the preceding taxable year as defined by Section 27-51-9, such person shall present with his application the original or a duplicate of the tax receipt evidencing the payment of such tax, or other sufficient proof of the payment of such state and county ad valorem taxes on such vehicle for the preceding taxable year, and if such vehicle was subject to municipal ad valorem taxes for the preceding taxable year within this state such person shall also present with his application the original or a duplicate of the tax receipt evidencing the payment of such tax or other sufficient proof of the payment of such municipal ad valorem taxes on such vehicle for the preceding taxable year, and no privilege license shall be issued for any vehicle which is liable for state and county ad valorem taxes or for municipal ad valorem taxes in this state for the preceding year upon which such taxes have not been paid. Provided, however, that the provisions of this section shall not apply to any person, firm or corporation whose property is subject to assessment by the State Tax Commission. The provisions of this section shall not apply to applications made by dealers for dealer's tags or licenses for demonstration purposes.

SOURCES: Codes, 1942, § 9352-19; Laws, 1946, ch. 266, § 19; Laws, 1954, ch. 340; Laws, 1966, ch. 576, § 1, Laws, 1968, ch. 361, § 19; Laws, 1977, ch. 484, § 4, eff from and after passage (approved April 15, 1977).

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Motor vehicle owner's filing of application for privilege license with collector of ad valorem taxes, see § 27-51-31.

Necessity of certificate of title, see § 63-21-69.

§ 27-19-62. Proof of payment of federal heavy vehicle use tax.

Any person who shall apply to the commissioner or any county tax collector for the registration and licensing of a vehicle which is liable for payment of the federal heavy vehicle use tax must present proof of payment, or suspension of such use tax, prior to registration. No registration receipt or license tag may be issued without such proof of payment as provided in the Surface Transportation Act of 1982.

SOURCES: Laws, 1986, ch. 420, § 6, eff from and after July 1, 1986.

Editor's Note — Laws of 1986, ch. 420, § 7, effective July 1, 1986, provides as follows:

"SECTION 7. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Federal Aspects — Surface Transportation Act of 1982, see 23 USCS § 101.

§ 27-19-63. Payment of tax; penalties, etc.

(1) Except as otherwise provided in this section, the privilege license tax levied by the provisions of this article shall be paid annually during the anniversary month of the acquisition of the vehicle. The privilege license tax levied shall be based on a period of twelve (12) months, even though the actual time from the acquisition of the vehicle to the end of the anniversary month of the next succeeding year may be more than twelve (12) months. Any person subject to the provisions of this article shall have an additional fifteen (15) days from the end of the anniversary month in which to purchase the tag and/or decals and to pay the privilege license tax without being in violation of this section. Any person owning a vehicle subject to taxation under the provisions of this article who fails or refuses to pay such tax and obtain the privilege license required within the prescribed period of time shall be guilty of violating the provisions of this article, and shall be liable for the amount of such tax plus a penalty as provided for in this section. If the person owning a vehicle subject to taxation under the provisions of this article does not operate such vehicle on the highways of this state from the date of acquisition or, if previously registered, from the end of the anniversary month of his tag and decals to the date on which he makes application for the privilege license, he shall pay such license tax for a period of twelve (12) months beginning with the first day of the

month in which he applies for such privilege license. The owner shall submit an affidavit with his application attesting to the fact that his vehicle was not operated on the highways of this state from the date of acquisition or, if previously registered, from the end of the anniversary month of his tag and decals to the date on which he makes application for the privilege license.

(2) Except as may be otherwise provided in subsection (3) of this section, the privilege license tax levied by the provision of this article on operators of motor vehicles in excess of ten thousand (10,000) pounds, gross vehicle weight, apportioned vehicles, rental and commercial trailers and buses shall be due annually during the anniversary month which shall be established by the Commissioner of Revenue; however, there shall be an additional fifteen (15) days from the end of the anniversary month in which to file an application with the department and pay the privilege license tax. The annual license tag and/or decals issued by the department for the license tax year shall be valid for a period of time to be determined by the chairman but not to exceed fifteen (15) months following the anniversary month; provided, however, this does not extend the time for filing the application with the department and the payment of the license tax. Any person who fails or refuses to pay such tax and obtain the privilege license required when due shall be guilty of violating the provision of this article and shall be liable for the entire amount of such tax from the date the liability was incurred, plus penalty as provided for in this section.

(3) The privilege license tax levied by the provisions of this article on operators of a motor vehicle that is in a corporate fleet or an individual fleet registered under Section 27-19-66 or a trailer in a fleet registered under Section 27-19-66.1 shall be due annually during the anniversary month which shall be established by the Commissioner of Revenue for corporate fleets and trailer fleets, and by the county tax collectors for individual fleets; however, there shall be an additional fifteen (15) days from the end of the anniversary month in which to file an application with the department or the county tax collector, as the case may be, and to purchase the tag or renew the registration of such motor vehicle and pay the privilege license tax. The department or the county tax collector, as the case may be, shall issue a tag or renew the annual registration of such motor vehicle for the license tax year only after all ad valorem taxes and privilege taxes due on such motor vehicle have been paid. Any person who fails or refuses to pay the privilege tax and obtain the privilege license required when due shall be guilty of violating the provisions of this article and shall be liable for the entire amount of such tax from the date the liability was incurred, plus penalty as provided for in this section.

(4) Penalties shall be assessed on the privilege license tax at the rate of five percent (5%) for the first fifteen (15) days of delinquency, or part thereof, and five percent (5%) for each additional thirty-day period of delinquency, or part thereof, not to exceed a maximum penalty of twenty-five percent (25%); however, a penalty of Two Hundred Fifty Dollars ($250.00), in addition to the maximum penalty for delinquency, shall be assessed against any person who is liable for the motor vehicle privilege license tax but who (a) displays an

out-of-state license tag on the motor vehicle; or (b) displays a license tag or privilege license decal on the motor vehicle which was issued for another vehicle. The department, for good reason shown, may waive all or any part of the penalties imposed. No private passenger vehicle registered under this chapter shall have displayed on the front of such vehicle, or elsewhere, the official license tag of another state, whether or not such license tag has expired. Law enforcement officers of this state may remove from private passenger vehicles any out-of-state license tags so displayed.

(5) The requirement that the privilege tax be paid during the anniversary month of each year shall not apply in the following cases:

(a) When a motor vehicle is acquired, the owner or operator of the vehicle purchased shall have seven (7) full working days, exclusive of the date of delivery, after the vehicle has been delivered to him, within which to make the application for the required privilege license, otherwise such person shall be liable for penalty as provided for in this section. Provided, however, that when any person shall acquire a vehicle as herein provided, and it shall be necessary that such vehicle be remodeled, changed or altered by such person before same is suitable for the purposes for which it was acquired, then such person shall have seven (7) full working days, exclusive of the day of the completion of such remodeling, change or alteration, after the completion thereof within which to make application for the required privilege license; provided, that if such person fails to make application within such period, such person shall be liable for penalty as provided for in this section.

"Delivery" as used herein shall be construed to mean receipt of such vehicle by the purchaser thereof at his residence or place of business, and, in the event the vehicle is purchased at any place other than in the county of residence or place of business of such person, he shall be entitled to forty-eight (48) hours within which to transport such vehicle to the county of his residence or place of business. At all times during such transportation, the owner or operator of such vehicle shall have in his possession a true bill of sale, giving the description of the vehicle, the name and address of the dealer from whom purchased, the name and address of the owner or operator, and the date on which the vehicle was acquired. For failure to have such bill of sale in his possession during the entire time during which the vehicle is being transported, the owner or operator shall be liable for the annual privilege tax plus penalty as provided for in this section.

(b) Where a person has paid the current privilege license tax required by the laws of another state and applies for a privilege license in this state within thirty (30) days, no penalty shall be assessed; however, any person who fails to comply herewith shall be liable for the full annual tax, plus penalty as provided for in this section.

(6) Any nonresident of the State of Mississippi who has paid the current privilege license required by the laws of another state upon a private carrier of passengers, and thereafter becomes a resident of the State of Mississippi, or brings such vehicle into the State of Mississippi for use in connection with his

business in this state, or who is gainfully employed in this state shall be entitled to operate such vehicle without obtaining a privilege license in this state for a period of not more than thirty (30) days.

"Resident" for the purpose of registration and operation of motor vehicles shall include, but not be limited to, the following:

(a) Any person, except a tourist or out-of-town student, who owns, leases or rents a place within the state and occupies same as a place of residence.

(b) Any person who engages in a trade, profession or occupation in this state or who accepts employment in other than seasonal agricultural work.

SOURCES: Codes, 1942, § 9352-20; Laws, 1938, ch. 148; Laws, 1940, ch. 166; Laws, 1942, ch. 131; Laws, 1946, ch. 266, § 20; Laws, 1954, ch. 334; Laws, 1976, ch. 361, § 13; Laws, 1977, ch. 484, § 5; Laws, 1981, ch. 524, § 5; Laws, 1982, ch. 427, § 10; Laws, 1984, ch. 508, § 7; Laws, 1989, ch. 500, § 1; Laws, 1992, ch. 497, § 11; Laws, 1995, ch. 413, § 5; Laws, 1996, ch. 410, § 5; Laws, 1997, ch. 377, § 13; Laws, 2001, ch. 596, § 36; Laws, 2005, 5th Ex Sess, ch. 21, § 1; Laws, 2011, ch. 395, § 5, eff from and after July 1, 2011.

Editor's Note — Laws of 1982, ch. 427, § 18, effective July 1, 1982, provides as follows:

"SECTION 18. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of the highway privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1984, ch. 508, § 12, effective July 1, 1984, provides as follows:

"SECTION 12. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws; being Section 27-19-1 et seq., Mississippi Code of 1972, and the Motor Vehicle Ad Valorem Tax Law of 1958, prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1995, ch. 413, § 6, effective July 1, 1995, provides as follows:

"SECTION 6. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws; being Section 27-19-1 et seq., Mississippi Code of 1972, and the Motor Vehicle Ad Valorem Tax Law of 1958, prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Cross References — Requirements pertaining to county or municipality where vehicle is to be registered, see § 27-19-57.

Registration of fleet on annual basis, see § 27-19-66.

Refund of taxes erroneously paid, see § 27-19-73.

Applicability of this section to a purchaser or transferee failing or refusing to register a vehicle acquired from the state or political subdivision thereof, see § 27-19-153.

JUDICIAL DECISIONS

I. UNDER CURRENT LAW.
1.-5. [Reserved for future use.]
II. UNDER FORMER LAW.
6. In general.
7. Proof of violation.
8. Penalty imposed.

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.

Chancery courts have jurisdiction to enforce the lien on a motor vehicle for the payment of the privilege tax due thereon, though not specifically conferred by the statute. Alabama Hwy. Express Co. v. Hempstead, 188 Miss. 475, 195 So. 493 (1940).

7. Proof of violation.

This section [Code 1942, § 9367] is so highly penal that there can be no liability for penalties thereunder in the absence of proof of a wilful or wanton attempt on the part of the carrier to defeat collection of the trip permit tax under Code 1942, § 9362(a). Mercury Motor Transp. v. State ex rel. Motor Vehicle Comm'r, 197 Miss. 387, 21 So. 2d 25 (1945).

In suit to recover statutory penalties for nonpayment of taxes where the amount of penalties sought to be recovered are greatly in excess of the normal tax imposed by law, there can be no recovery without proof of a wilful, wanton or reckless failure to pay the normal tax or the statutory liability. Mercury Motor Transp. v. State ex rel. Motor Vehicle Comm'r, 197 Miss. 387, 21 So. 2d 25 (1945).

In suit to recover statutory penalty for nonpayment of tax, proof of wilfulness or wantonness, or equivalent thereto, is nonessential only where the penalty prescribed is a percentage of the normal tax or is not greatly in excess of the amount thereof. Mercury Motor Transp. v. State ex rel. Motor Vehicle Comm'r, 197 Miss. 387, 21 So. 2d 25 (1945).

8. Penalty imposed.

Complaint alleging that nonresident motor carrier, not having elected to pay the annual privilege tax on motor vehicle unit had gone upon the public highways of the state with motor vehicle without first obtaining a temporary trip permit as required under Code 1942, § 9362, and without having at once proceeded to the first sheriff or other person designated by the commissioner as next in line of travel and secured such permit, and that the carrier had on several previous occasions operated motor vehicles, including the aforementioned one, over the highways of the state without obtaining a temporary trip permit, sufficiently stated a prima facie case for the recovery of taxes and penalties under this section [Code 1942, § 9367], including those imposed for a "second offense," as against a general demurrer. State ex rel. Rice v. English, 21 So. 2d 811 (Miss. 1945).

The second offense upon the commission of which this section [Code 1942, § 9367] requires a motor vehicle carrier operating upon the highways of the state without having paid the annual privilege tax or obtained a temporary trip permit to pay the annual tax which would be due in respect of the vehicle so operated, plus the statutory penalty for its nonpayment, must have involved the same motor vehicle under the same ownership, and it is not enough that other motor vehicles of the alleged offender have used the highways of the state without the necessary permit. Acme Freight Lines v. Mize, 198 Miss. 262, 21 So. 2d 654, 158 A.L.R. 765 (1945).

Where a semitrailer of interstate carrier in charge of one of its employees was drawn on a state highway without the requisite temporary trip permit under Code 1942, § 9362(a), facts that on two previous occasions other motor vehicles belonging to, and operated by other employees of, the same motor carrier had been operated over other highways of the state without the requisite temporary trip permits, and that on both occasions carrier had paid the fee required for its temporary trip permit plus 100 percent penalty, did not support carrier's conviction of a "second offense." Acme Freight Lines v. Mize, 198 Miss. 262, 21 So. 2d 654, 158 A.L.R. 765 (1945).

Where interstate motor carrier had obtained overload permits on each of four tractors and semitrailers as required under Code 1942, § 9362, and carrier's driver, pursuant to instructions, had purchased a temporary trip permit on its trip north through the state, but, upon his return trip through the state the agent of the motor vehicle commissioner at the state line refused to issue the trip permit, although the driver tendered payment, for the reason that, because of mistake or inadvertence, the driver had in his possession the wrong overload permit, whereupon the driver, without advising his employer-carrier of the situation, proceeded through the state until the equipment and cargo were seized, the carrier was not liable for more than the full amount of the tax or fee for the trip permit, plus a penalty of 100 percent for the first offense, and was not liable for the penalties imposed for a second offense. Mercury Motor Transp. v. State ex rel. Motor Vehicle Comm'r, 197 Miss. 387, 21 So. 2d 25 (1945).

Where driver for interstate motor carrier who, upon being refused trip permit at the state line by an agent of the motor vehicle commissioner because, by reason of mistake or inadvertence, he did not have in his possession the proper overload permit, although he tendered payment therefor, proceeded through the state without first advising his employer-carrier of the situation, his failure to offer payment of the tax or fee of a trip permit to the sheriff or some other officer while en route from the state line to a city within the state where the equipment and cargo were seized did not constitute sufficient proof of a wilful or wanton failure on the driver's part to pay such tax or fee so as to impose penalties against a carrier for "second offense" for failure to obtain the trip permit. Mercury Motor Transp. v. State ex rel. Motor Vehicle Comm'r, 197 Miss. 387, 21 So. 2d 25 (1945).

Where defendant obtained a temporary permit to transport a load of two tons, when in fact he was transporting a load of fourteen tons when apprehended, defendant was in same position it would have been in if it had obtained no permit at all, and the court below did not err in imposing the annual tax required for a ten ton truck plus 25 percent thereof. Alabama Hwy. Express Co. v. Hempstead, 188 Miss. 475, 195 So. 493 (1940).

ATTORNEY GENERAL OPINIONS

Statute relating to privilege taxes on automobile cannot be used to enforce payment of municipal or school district ad valorem taxes. Hunt, April 16, 1991, A.G. Op. #91-0255.

Miss. Code Section 27-19-63 will allow vehicle, owned by nonresident and used by resident, to be operated on highways of this state for period of not more than thirty days without obtaining privilege license. Odorn, Apr. 14, 1993, A.G. Op. #93-0218.

RESEARCH REFERENCES

Am Jur. 7 Am. Jur. 2d, Automobiles and Highway Traffic § 80.

Notice to state agency by owner of motor vehicle as to installation of new engine, 3 Am. Jur. Legal Forms 2d, Automobiles and Highway Traffic § 33:43.

Affidavit of owner of motor vehicle to avoid penalties for failure to renew registration alleging that vehicle was not operated during specified period, 3 Am. Jur. Legal Forms 2d, Automobiles and Highway Traffic § 33:53.

Affidavit by owner of motor vehicle to avoid penalty for failure to renew registration alleging that vehicle was stolen, 3 Am. Jur. Legal Forms 2d, Automobiles and Highway Traffic § 33:54.

Certificate by repossessor to avoid penalty for failure to renew registration to effect that vehicle was not operated within specified period, 3 Am. Jur. Legal Forms 2d, Automobiles and Highway Traffic § 33:55.

CJS. 60 C.J.S., Motor Vehicles § 136 et seq.

§ 27-19-64. Collection and payment of tax for periods of less than one year on carriers of property.

(1) The commissioner shall promulgate rules and procedures to provide for the levy and collection of highway privilege taxes on carriers of property for periods of less than one (1) year, in accordance with the provisions of this section.

(2) Highway privilege taxes may be paid for periods of three (3) months, six (6) months and twelve (12) months. The rate of tax for a three-month period shall be thirty-five percent (35%) of the annual rate as set forth in the tax rate schedule of Section 27-19-11. The rate of tax for a six-month period shall be sixty percent (60%) of the annual rate as set forth in the tax rate schedule of Section 27-19-11.

(3) The three- and six-month periods provided for above need not necessarily coincide with quarterly or semiannual periods of the calendar year, tax year or fiscal year, but shall begin on the first day of any month of the year and shall run through the last day of the following third or sixth month, as appropriate. If application is made and the appropriate taxes and fees paid on or before the fifteenth day of a month, the license period shall begin on the first day of that particular month. When application is made and the appropriate taxes and fees paid after the fifteenth day of a month, the license period shall begin on the first day of the following month.

(4) The commissioner shall provide for and require a distinctive license tag or other device which will facilitate the identification of vehicles which are taxed on a three- or six-month basis. Said tag or device shall be easily readable and clearly denote the month of expiration of the licensed period.

SOURCES: Laws, 1974, ch. 471; Laws, 1988, ch. 373, eff from and after passage (approved April 18, 1988).

§ 27-19-65. Penalties for false statements in certain applications.

(1) All applications for privilege licenses required under the provisions of this article shall be made in writing, and any person who shall willfully and knowingly make any false statement or representation in the application shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of

not more than One Hundred Dollars ($100.00) or by imprisonment in the county jail, or by both, in the discretion of the court.

(2) Any person who shall willfully and knowingly make any false statement or representation on the registration application for a commercial motor vehicle in order to circumvent the federal prohibition from operating in interstate commerce or the laws of the State of Mississippi, or who shall attempt to register a commercial motor vehicle on behalf of another person in order to circumvent the federal prohibition from operating in interstate commerce or the laws of the State of Mississippi, shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of One Thousand Dollars ($1,000.00), or by imprisonment in the county jail for not more than six (6) months, for a first offense, or by a fine of Two Thousand Dollars ($2,000.00), or by imprisonment in the county jail of not less than six (6) months nor more than one (1) year, for any subsequent offense.

SOURCES: Codes, 1942, § 9352-21; Laws, 1946, ch. 266, § 21; Laws, 2009, ch. 509, § 3; Laws, 2015, ch. 354, § 2, eff from and after passage (approved Mar. 17, 2015.)

Cross References — Imposition of standard state assessment in addition to all court imposed fines or other penalties for any misdemeanor violation, see § 99-19-73.

§ 27-19-66. Registration of corporate fleet on annual basis.

(1) A corporation or other legal entity may register its corporate fleet on an annual basis so that the registration of all motor vehicles in the fleet expires in the anniversary month established by the Chairman of the State Tax Commission for corporate fleets as provided for in Section 27-19-63. A corporation or other legal entity desiring to register a corporate fleet shall apply for such registration with the State Tax Commission. The application shall contain information necessary for the State Tax Commission to determine whether the group of motor vehicles for which registration is sought meets the definition of the term "corporate fleet" and shall provide a list of all motor vehicles to be included in the fleet. Upon making an application to the State Tax Commission under this section, the applicant shall pay to the State Tax Commission a filing fee of One Hundred Dollars ($100.00).

(2) An individual may register his individual fleet on an annual basis so that the registration of all motor vehicles in the fleet expires in the anniversary month established by the tax collector for individual fleets as provided for in Section 27-19-63. An individual desiring to register an individual fleet shall apply for such registration with the county tax collector. The application shall contain information necessary for the tax collector to determine whether the group of motor vehicles for which registration is sought meets the definition of the term "individual fleet" and shall provide a list of all motor vehicles to be included in the fleet. Upon making an application to the tax collector under this section, the applicant shall pay to the tax collector a filing fee of Twenty-five Dollars ($25.00).

(3) Upon approval of the application for corporate fleet registration and payment of all privilege and ad valorem taxes and fees on all motor vehicles in the fleet, the State Tax Commission or the tax collector shall issue a corporate fleet registration card and license tag for each motor vehicle in the fleet. A corporate fleet registration card must be carried in all fleet motor vehicles at all times and made available to any law enforcement officer on demand.

(4) A motor vehicle added to a fleet during the registration year for fleets must be registered under the provisions of this section. To remove a motor vehicle from a fleet, the fleet registration card and the fleet license plate must be surrendered to the State Tax Commission or the tax collector, as the case may be. If the registration card or license tag is lost or stolen, the person registering the fleet shall submit a sworn statement giving the circumstances for the inability to surrender the card or license tag.

SOURCES: Laws, 1995, ch. 413, § 1; Laws, 1996, ch. 410, § 1, eff from and after July 1, 1996.

Editor's Note — Section 27-3-4 provides that the term "Chairman of the State Tax Commission" shall mean the Commissioner of Revenue of the Department of Revenue, and the term State Tax Commission shall mean the Department of Revenue.

Laws of 1995, ch. 413, § 6, effective July 1, 1995, provides as follows:

"SECTION 6. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws; being Section 27-19-1 et seq., Mississippi Code of 1972, and the Motor Vehicle Ad Valorem Tax Law of 1958, prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Cross References — Proration of registration of vehicles in individual fleets to cause registration to coincide with anniversary month for individual fleet, see § 27-19-31.

ATTORNEY GENERAL OPINIONS

Section 27-19-66 allows a corporation or other legal entity to register its fleet of vehicles on an annual basis so that the registration of all motor vehicles in the fleet expires in the anniversary month established by the chairman of the State Tax Commission. Section 27-19-66 offers no direction and has no effect on which county within Mississippi corporate owned cars should be tagged. Blaker, June 14, 1996, A.G. Op. #96-0302.

RESEARCH REFERENCES

Am Jur. 7 Am. Jur. 2d, Automobiles and Highway Traffic § 80.

71 Am. Jur. 2d, State and Local Taxation §§ 309, 329, 388.

CJS. 60 C.J.S., Motor Vehicles § 66.

§ 27-19-66.1. Registration of trailer fleet; application; fee; addition or removal of trailer.

(1) A corporation or other legal entity that owns a trailer fleet may register such trailers for a period of five (5) years or any number of years designated by the commissioner. The registration of all trailers so registered shall expire in the anniversary month established by the commissioner for trailer fleets as provided for in Section 27-19-63.

(2) A corporation or other legal entity desiring to register a trailer fleet shall apply for such registration with the department. The application shall contain information necessary for the department to determine whether the group of trailers for which registration is sought is eligible for registration as such and shall provide a list of all trailers to be included in the trailer fleet. Upon making an application to the department under this section, the applicant shall pay to the department a filing fee of One Hundred Dollars ($100.00).

(3) Every applicant for registration of a trailer fleet under this section shall submit proof of payment of ad valorem taxes and such other information as the commissioner may require. Upon approval of the application for trailer fleet registration and payment of all privilege and ad valorem taxes and fees on all trailers in the fleet, the department shall issue a trailer fleet license tag for each trailer in the fleet.

(4) A trailer added to a trailer fleet must be registered under the provisions of this section. To remove a trailer from a trailer fleet, the trailer fleet license plate must be surrendered to the department. If the license tag is lost or stolen, the person registering the trailer fleet shall submit a sworn statement giving the circumstances for the inability to surrender the license tag.

(5) The department shall issue a registration certificate for each trailer registered under this section to the owners of the trailers. The registration certificate shall be kept in a place prescribed by the department.

(6) The Department of Revenue, with the approval of the License Tag Commission, shall specify the size and design of the tags issued under this section.

SOURCES: Laws, 2011, ch. 395, § 1, eff from and after July 1, 2011.

Editor's Note — Laws of 2011, ch. 395, § 6, effective July 1, 2011, provides:

"SECTION 6. Section 1 of this act shall be codified in Chapter 19, Title 27, Mississippi Code of 1972."

§ 27-19-67. Determination of tax; privilege granted.

In the case of carriers of property in all classifications, the maximum gross weight of the vehicle, or combination of vehicles, and the provisions of Section 27-19-11 shall determine the amount of tax actually due. In the case of all carriers of property and all buses, the privilege license shall be construed to grant to the owner or operator the privilege of operating on the highways of this state, the designated vehicle, or combination of vehicles, with the total or combined gross weight specified by such license. No vehicle shall be operated on the highways of this state with a greater gross weight or in a higher tax classification than that for which such vehicle is licensed, except as may be otherwise provided in this article, but any vehicle may be operated in a lower tax classification than that in which such vehicle is registered, unless otherwise provided by this article, without payment of additional tax; provided that this shall not authorize any such vehicle to operate with a greater gross weight than that for which it is licensed regardless of the tax classification in which such vehicle is being operated. In the case of vehicles which are designed, constructed and used to carry no load other than the fixtures and equipment thereto attached and other tools, appliances and equipment used by the owner or operator thereof, the tax shall be based on the gross weight of the vehicle which is being or is to be operated on the highways.

In the case of vehicles which are rented or leased to others by the owner thereof, and vehicles commonly known as "U-Drive-It" vehicles, the tax shall be based on the type of the vehicle and the tax classification and gross weight bracket in which such vehicle is being or is to be operated.

SOURCES: Codes, 1942, § 9352-22; Laws, 1938, ch. 148; Laws, 1940, ch. 166; Laws, 1946, ch. 266, § 22; Laws, 1948, ch. 271, § 8; Laws, 1992, ch. 497, § 12, eff from and after November 1, 1992.

§ 27-19-69. Issuance of replacement license upon destruction of vehicle.

If a carrier of property with a gross vehicle weight of sixteen thousand (16,000) pounds or greater on which the privilege tax prescribed by this article has been paid shall be totally destroyed by fire, tornado, flood, collision, accident or acts of Providence, then the person or operator who has paid the privilege tax or the owner of the vehicle, in the event of a sale thereof after the payment of such taxes, shall be entitled to the issuance of a new privilege license for the remainder of the registration year for any vehicle acquired by such owner or operator as a replacement for the vehicle so destroyed, which privilege license shall be of the same tax value as the unexpired portion of the privilege tax on the vehicle destroyed. In no event shall such person claiming credit under this provision be entitled to a cash refund, but he shall only be entitled to the issuance of a license tag and decals in the same classification and of the same unexpired value as the license tag issued for the vehicle so destroyed.

In order to obtain the issuance of the replacement license, such person claiming same must present the damaged license tag and decals to the tax collector of the county of his residence or the commission or must present proof that such tag and decals have been destroyed, and must prove to the satisfaction of the tax collector or commission that the vehicle for which the tag was issued has been totally destroyed, as above set forth. If the owner does not elect to receive such credit at the time the tag is surrendered or proof is offered, the issuing authority shall issue a certificate of credit to the owner as set forth in Section 27-19-141.

When a replacement license is issued under the provisions of this article, the certificate of registration and payment of privilege taxes on the destroyed vehicle shall be cancelled by the commission. The only charges which shall be made for the issuance of such a replacement license is the registration or tag fee, unless the replacement vehicle shall require a greater amount of privilege tax than the vehicle for which the tag was originally issued, in which event the person obtaining such license shall be required to pay the increased amount of tax, prorated from the first day of the month during which the replacement tag and decals are obtained until the expiration date thereon.

SOURCES: Codes, 1942, § 9352-25; Laws, 1946, ch. 266, § 25; Laws, 1948, ch. 271, § 10; Laws, 1956, ch. 383, § 6; Laws, 1966, ch. 578, § 1; Laws, 1976, ch. 361, § 14; Laws, 1977, ch. 484, § 6; Laws, 1981, ch. 524, § 6; Laws, 1995, ch. 349, § 3; Laws, 1997, ch. 377, § 14, eff from and after July 1, 1997.

RESEARCH REFERENCES

Am Jur. 6 Am. Jur. Proof of Facts 3d, Act of God, § 1 et seq.

§ 27-19-71. Issuance of license upon replacement of vehicle.

If any vehicle on which the privilege tax has been paid, either as a common or contract carrier of property, a private commercial carrier of property, a private carrier of property, a dray, a common and contract carrier of passengers, or a passenger coach, shall be removed from the State of Mississippi by the operator thereof, or the use thereof in Mississippi shall be discontinued entirely by such operator or owner for any reason, and such vehicle shall be replaced by another and different vehicle, then the person or operator who has paid such taxes, or the owner of such vehicle in the event of the sale thereof after the payment of such tax, shall be entitled to the issuance of new privilege license for the replacement vehicle for the remainder of the registration year in the same tax classification and of the same privilege tax value. In no event shall such person be entitled to a cash refund under this provision, but he shall only be entitled to the issuance of a license tag and decals for replacement vehicle in the same tax classification and of the same privilege tax value as the license tag and decals issued for the vehicle, the use of which has been discontinued.

In order to obtain the issuance of such replacement license the owner or operator claiming same must present an affidavit to the commission or tax collector of the county of his residence, setting forth that the use of the vehicle upon which the original tax was paid has been entirely discontinued in Mississippi by such owner or operator and giving the reasons for such discontinuance, and full details with reference thereto, and no replacement license shall be issued unless the tax collector or commission is absolutely satisfied that the said vehicle is no longer to be used in Mississippi by such owner or operator. When any such replacement license is applied for, such owner or operator must surrender the license tag and decals originally issued, to the tax collector of the county of his residence, or the commission, and the commission shall cancel the certificate of registration and payment of the privilege tax on the original vehicle. The only charge which shall be made for the issuance of such a replacement license is the registration or tag fee, unless the replacement vehicle requires a greater amount of privilege tax than the vehicle upon which the license was originally paid, in which case the owner or operator thereof shall pay the increased amount of tax upon such vehicle prorated from the first day of the month in which the replacement license is issued until the expiration date thereon.

SOURCES: Codes, 1942, § 9352-26; Laws, 1946, ch. 266, § 26; Laws, 1948, ch. 271, § 11; Laws, 1956, ch. 383, § 7; Laws, 1966, ch. 579, § 2; Laws, 1976, ch. 361, § 15; Laws, 1977, ch. 484, § 7; Laws, 1981, ch. 524, § 7, eff from and after July 1, 1981.

§ 27-19-73. Refunds.

The tax collector or the commission, as the case may be, is authorized and empowered to refund to any individual, firm or corporation any motor vehicle privilege license tax, permit or tag fee which has been paid or collected through error or otherwise when the person, individual, firm or corporation was not liable for such tax or fee or when the individual, firm or corporation has paid any such privilege tax or fee in excess of the sum properly due, whether such payments were made under protest or compulsion or not. Taxes erroneously paid within the meaning of this section shall include, but shall not be limited to, overpayments, double payments upon the same vehicle, payments upon vehicles not located within the State of Mississippi, and all other erroneous or illegal payments.

All claims for refunds under this section shall be made within twelve (12) months from the date of the erroneous payment of taxes or fees and the refunds, approved by the tax collector or commission, shall be made out of any monies collected by the tax collector or commission from the same source of revenue. If such source of revenue no longer exists, the refund shall come from the general fund collections. If such refund is approved by the tax collector, he shall issue a warrant to the claimant and deduct the proper amounts from his next settlement. If a claim for refund is disapproved, the claimant shall be notified of the disapproval and the reasons therefor.

SOURCES: Codes, 1942, § 9352-27; Laws, 1946, ch. 266, § 27; Laws, 1981, ch. 524, § 8; Laws, 1985, ch. 425, § 3; Laws, 2005, ch. 499, § 24, eff from and after July 1, 2005.

Cross References — Refund of taxes erroneously paid generally, see § 27-73-1 et seq.

ATTORNEY GENERAL OPINIONS

This section does not authorize a refund on grounds of the vehicle's being lost by fire. January 27, 1971, A.G. Op. #97-.

RESEARCH REFERENCES

Am Jur. 22 Am. Jur. Pl & Pr Forms (Rev), State & Local Taxation, Form 411(claim for refund of excise tax); Form 383 (Complaint, petition, or declaration against corporation to recover sums erroneously refunded as overpayments of excise taxes).

3 Am. Jur. Legal Forms 2d, Automobiles and Highway Traffic § 33:52 (application for refund of registration fees erroneously paid).

CJS. 60 C.J.S., Motor Vehicles § 167 (3).

§ 27-19-75. Change of classification of vehicle, etc.

When any person has properly paid the privilege license in one (1) tax classification or gross weight bracket, or has become the owner of any vehicle after the payment of such privilege tax, and thereafter, because of an actual bona fide change of the use to which such vehicle is to be put, desires to increase the gross weight of such vehicle or to operate same in a different tax classification, the owner or operator thereof may increase the gross weight of such vehicle or change the tax classification thereof by making application therefor and surrendering the original privilege license issued upon such vehicle to the tax collector or commission and by paying the pro rata amount of the privilege tax in the new classification or gross weight bracket. Such owner or operator shall, however, be entitled to credit on such tax for the unexpired portion of the original license tax paid on such vehicle.

If any person shall operate his vehicle on the public highways in an improper classification or shall exceed the licensed gross weight of such vehicle, then such person shall be liable for the unexpired part of the annual tax in the tax classification and/or gross weight bracket in which he improperly or illegally operates, prorated from the first day of the month in which such illegal operation occurs until the expiration date of the license, plus a penalty thereon of twenty-five percent (25%). Provided, however, that such person shall be entitled to credit for the unexpired part of the annual tax paid by him on such vehicle, but the twenty-five percent (25%) penalty shall be computed before the allowance of such credit. No license shall be issued hereunder for less than the sum of Ten Dollars ($10.00) plus a penalty thereon of twenty-five percent (25%). No cash refund shall be given under this section and the credit herein provided for shall be applied only upon the replacement license issued.

SOURCES: Codes, 1942, § 9352-28; Laws, 1946, ch. 266, § 28; Laws, 1948, ch. 271, § 12; Laws, 1966, ch. 580, § 1; Laws, 1977, ch. 484, § 8; Laws, 1981, ch. 524, § 9, eff from and after July 1, 1981.

Cross References — Penalty for operating vehicle in higher classification than that for which it is registered, see § 27-19-89.

§ 27-19-77. Temporary and seasonal permits.

(1) Any person, owner or operator who has paid the annual privilege license within one (1) license tax classification or specific gross weight bracket and shall desire to operate such vehicle within another license tax classification or an increased gross weight bracket for the bona fide and actual seasonal or temporary transportation or hauling of horticultural, agricultural, dairy products or livestock, and products of the forest, but not including the manufactured products thereof, may do so by obtaining a temporary permit therefor and paying an additional amount, which shall be computed and ascertained by the ratio which the time said vehicle is to be operated in the new classification or gross weight bracket bears to the total annual privilege tax within the new classification or gross weight bracket, plus an additional ten percent (10%) thereof, after having given credit thereon for the proportionate amount of the annual license tax already paid; provided, however, that when such person obtains a temporary permit in a lower classification, but of a greater gross weight than the licensed gross weight of such vehicle, then such person shall be entitled to credit only for an amount equal to the proportionate amount of the tax which would have been paid on such vehicle for its licensed gross weight in the tax classification in which such vehicle is to be operated under the temporary permit. No permit shall be issued hereunder for a period of time less than one (1) month, and no permit shall be issued hereunder for less than the sum of ten dollars ($10.00).

(2) Such seasonal or temporary permits shall be issued by the commission or its agents. The permit shall be issued on forms to be prescribed by the commission, and such permit shall authorize such person, owner or operator to operate said motor vehicle in the classification allowed for the period of time therein prescribed; provided, such person, owner or operator shall comply with all other requirements of law respecting said operation.

(3) At any time when the United States is engaged in a war, the Governor, the Attorney General and the Commissioner of Revenue shall have the power to provide and promulgate rules and regulations under such terms and conditions, as they may deem proper, for the issuance of temporary permits for not less than a period of thirty (30) days to persons engaged in the transportation of military supplies and equipment, members of the armed forces of the United States, or civilian workers at any military establishment of the United States when such transportation is done under an agreement or contract with the United States, or one (1) of its agencies, instrumentalities or subdivisions. The method of computing the amount to be paid for such temporary permits in such cases shall be the same as that provided in subsection (1) above.

SOURCES: Codes, 1942, § 9352-29; Laws, 1938, ch. 148; Laws, 1946, ch. 266, § 29; Laws, 1948, ch. 271, § 13; Laws, 1966, ch. 581, § 1; Laws, 1980, ch. 561, § 15, eff from and after July 2, 1980.

Cross References — Mississippi Transportation Commission permits for excess size and weight, see § 63-5-51.

Interstate permits of motor carriers, see § 77-7-41 et seq.

JUDICIAL DECISIONS

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.
7. Enforcement of statute.
8. —Penalty imposed.

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.
State motor vehicle commissioner, receiving by mail directly from operator applications for 271 automobile license tags and checks payable to commissioner less sheriff's commission and to sheriff in amount of $271 with request that sheriff's checks be sent to sheriff for his statutory commission, had duty either to reject the tender and return checks to sender or to accept the checks and be bound by all terms of the tender. State ex rel. Att'y Gen. v. Mize, 204 Miss. 886, 36 So. 2d 143 (1948).

State motor vehicle commissioner was not liable to the state for $271, the amount of checks payable to sheriff for his statutory commission and forwarded by commissioner to sheriff at the request of operator who sent directly to the commissioner by mail for 271 license tags enclosing checks payable to the commissioner for the license tags less $271 and checks payable to the sheriff for his statutory commission. State ex rel. Att'y Gen. v. Mize, 204 Miss. 886, 36 So. 2d 143 (1948).

This section [Code 1942, § 9362], and Code 1942, § 9354, when read together, give a nonresident commercial contract carrier the option to either purchase an annual privilege license tag for transporting loads in excess of 9 tons, and not more than 10 tons, over the highways of the state, at a tax of $792, and more where a heavier load is allowed, or to obtain a trip permit for each such load that it may desire to transport, whether at one trip during the year or the trips at infrequent intervals, and such contract carrier also has the option, under this section [Code 1942, § 9362], if it elects to purchase trip permits, to procure the same either by application to the commissioner by mail or by proceeding to the first sheriff or such other person as the commissioner may designate, next in line of travel, after entering the state, and there secure the trip permit on forms prepared and supplied by the commissioner, by then paying to such agent the tax for the privilege extended. Mercury Motor Transp. v. State ex rel. Motor Vehicle Comm'r, 197 Miss. 387, 21 So. 2d 25 (1945).

7. Enforcement of statute.
Chancery courts have jurisdiction to enforce the lien on a motor vehicle for the payment of the privilege tax due thereon, though not specifically conferred by the statute. Alabama Hwy. Express Co. v. Hempstead, 188 Miss. 475, 195 So. 493 (1940).

8. —Penalty imposed.
Complaint alleging that nonresident motor carrier, not having elected to pay the annual privilege tax on motor vehicle unit, had gone upon the public highways of the state with that motor vehicle without first obtaining a temporary trip permit, and without having at once proceeded to the first sheriff or other person designated by the commissioner as next in line of travel and secured such a permit, and that the carrier had on several previous occasions operated motor vehicles, including the aforementioned one, over the highways of the state without obtaining a temporary trip permit, sufficiently stated a prima facie case for the recovery of taxes and penalties under Code 1942, § 9367, including those imposed for a "second offense," as against a general demurrer. State ex rel. Rice v. English, 21 So. 2d 811 (Miss. 1945).

The second offense upon the commission of which Code 1942, § 9367, requires a motor vehicle carrier operating upon the highways of the state without having paid the annual privilege tax or obtained a temporary trip permit to pay the annual tax which would be due in respect of the vehicle so operated, plus the statutory penalty for its nonpayment, must have involved the same motor vehicle under the same ownership, and it is not enough that other motor vehicles of the alleged offender have used the highways of the state without the necessary permit. Acme Freight Lines v. Mize, 198 Miss. 262, 21 So. 2d 654, 158 A.L.R. 765 (1945).

Where a semi-trailer of interstate carrier in charge of one of its employees was drawn on a state highway without the requisite temporary trip permit, the facts that on two previous occasions other motor vehicles belonging to, and operated by other employees of, the same motor carrier had been operated over other highways of the state without the requisite temporary trip permits, and that on both occasions carrier had paid the fee required for its temporary trip permit plus 100 percent penalty, did not support carrier's conviction of a "second offense" under Code 1942, § 9367. Acme Freight Lines v. Mize, 198 Miss. 262, 21 So. 2d 654, 158 A.L.R. 765 (1945).

Where interstate motor carrier had obtained overload permits on its equipment as required by this section [Code 1942, § 9362], and carrier's driver, pursuant to instructions, had purchased a temporary trip permit on his trip north through the state, but, upon his return trip through the state the agent of the motor vehicle commissioner at the state line refused to issue the trip permit although the driver tendered payment, for the reason that, because of mistake or inadvertence, the driver had in his possession the wrong overload permit, whereupon the driver, without advising his employer-carrier of the situation, proceeded through the state until the equipment and cargo were seized, the carrier was not liable for more than the full amount of the tax or fee for the trip permit, plus a penalty of 100 percent for the first offense, and was not liable for the penalties imposed for a second offense. Mercury Motor Transp. v. State ex rel. Motor Vehicle Comm'r, 197 Miss. 387, 21 So. 2d 25 (1945).

Where driver for interstate motor carrier who, upon being refused trip permit at the state line by an agent of the motor vehicle commissioner, because by reason of mistake or inadvertence he did not have in his possession the proper overload permit, although he tendered payment therefor, proceeded through the state without first advising his employer-carrier of the situation, his failure to offer payment of the tax or fee of a trip permit to the sheriff or some other officer while en route from the state line to a city within the state where the equipment and cargo was seized did not constitute sufficient proof of a wilful or wanton failure on the driver's part to pay such tax or fee so as to impose penalties against a carrier for "second offense" under Code 1942, § 9367 for failure to obtain the trip permit. Mercury Motor Transp. v. State ex rel. Motor Vehicle Comm'r, 197 Miss. 387, 21 So. 2d 25 (1945).

Where defendant obtained a temporary permit to transport a load of two tons, when in fact he was transporting a load of fourteen tons when apprehended, defendant was in same position it would have been in if it had obtained no permit at all, and the court below did not err in imposing the annual tax required for a ten ton truck plus 25 percent thereof. Alabama Hwy. Express Co. v. Hempstead, 188 Miss. 475, 195 So. 493 (1940).

RESEARCH REFERENCES

CJS. 60 C.J.S., Motor Vehicles § 86.

§ 27-19-79. Trip permits; hunter's permits.

(1) Any nonresident owner or operator of any vehicle operated in this state with a gross weight in excess of twenty-six thousand (26,000) pounds is hereby granted the option of registering his vehicle and paying the annual privilege taxes herein provided. Before any owner or operator of a vehicle operated, who has not elected to register his vehicle and pay the annual

privilege tax, shall operate such vehicle upon the highways of the State of Mississippi, except as otherwise provided herein, he shall secure a temporary permit for the privilege of so doing, which permit shall be issued on forms prepared, approved and supplied by the Department of Transportation. Such permit shall be issued by the department and shall be valid for a period of seventy-two (72) hours from the time of issue. In no instance shall the permit be valid for more than seventy-two (72) hours. Such permits shall be obtained or secured by application made by mail, or otherwise, to the department before operating such vehicle upon the public highways of this state, and upon payment of the requisite amount of fee as hereinafter provided. If any person should enter the State of Mississippi, or operate a vehicle upon the public highways thereof, without having first secured such permit from the department, then such person shall be allowed to obtain such permit from a representative of the department at one (1) of the inspection stations provided for in Section 27-5-73, if such person is entering into the state upon a highway where an inspection station is located and a representative of the department is available for such permit to be obtained. The privilege license fee for the permit provided for herein shall be Twenty-five Dollars ($25.00) for all vehicles.

(2) In the same manner as specified above, any owner or operator who has registered his vehicle in Mississippi, and desires to operate with a greater gross weight than the licensed gross weight of such vehicle or who has registered his vehicle in Mississippi and desires to operate such vehicle in a different tax classification, if such proposed change in classification does not constitute an operation for hire which comes under the supervision of the Public Service Commission, shall purchase a permit in the same manner as specified in subsection (1) of this section.

(3) In lieu of obtaining the permit as specified in subsections (1) and (2), the owner or operator of a vehicle may proceed to the first tax collector next in his line of travel and make application for the proper annual privilege license by depositing with the tax collector the proper amount of privilege tax and registration fee required. The tax collector shall retain and pay into the county general fund One Dollar ($1.00) from each application for license tag received by him and actually forwarded within fifteen (15) days from the date of the application to the Commissioner of Revenue for issuance of the license tag.

(4) Any owner or operator of an unregistered vehicle may, in the same manner as provided in subsection (1) above, obtain a hunter's permit for the purpose of transporting an unladen truck or truck-trailer combination upon the highways of this state on a single or round trip. Such trip must be for the purpose of obtaining a contract or lease for placing the vehicle in use as a carrier of property. Any vehicle operating under authority of this permit must be unladen.

(5) The permit fee collected under this section shall be deposited into the State Highway Fund for the construction, maintenance and reconstruction of highways and roads of the State of Mississippi or for the payment of interest and principal on bonds authorized by the Legislature for the construction and reconstruction of highways.

(6) Any owner or operator who has met the requirements set by the Executive Director of the Department of Transportation may defer payments of fines and/or penalties assessed by the department until the end of the current month. If full payment is not received by the twentieth of the following month, there may be added as damages to the total amount of the delinquency or deficiency the following percentages: ten percent (10%) for the first offense; fifteen percent (15%) for the second offense and twenty-five percent (25%) for the third and any subsequent offense. Upon the third offense, the executive director may suspend the privilege to defer payment. The balance due shall become payable upon notice and demand by the executive director.

(7) The department may waive the permits, taxes and fees set forth in this section whenever a motor vehicle is operated upon the public highways in this state in response to an emergency, a major disaster or the threat of a major disaster.

SOURCES: Codes, 1942, § 9352-30; Laws, 1946, ch. 266, § 30; Laws, 1948, ch. 271, § 14; Laws, 1950, ch. 474, § 4; Laws, 1952, ch. 350, §§ 1-5; Laws, 1954, ch. 336, §§ 2, 3; Laws, 1954, ch. 337, § 1; Laws, 1958, ch. 503, §§ 1-6; Laws, 1966, ch. 582, § 1; Laws, 1968, ch. 361, § 21; Laws, 1981, ch. 524, § 10; Laws, 1990, ch. 395, § 1; Laws, 1992, ch. 497, § 13; Laws, 1995, ch. 349, § 1; Laws, 1995, ch. 491, § 1, eff from and after October 1, 1995.

Cross References — Fees of tax collector, see § 25-7-21.

Adaption of provisions of this section to the issuance of and fees for emergency permits to haul excess gross weight, see § 27-19-81.

Provision that excess size permits shall be issued pursuant to the provisions which govern issuance of trip permits, see § 27-19-81.

Penalty for failure to obtain permit, see § 27-19-89.

State Highway Fund, see § 65-11-35.

RESEARCH REFERENCES

Am Jur. 7 Am. Jur. 2d, Automobiles §§ 58, 59, 71-76, 78, 79, 81, 82, 208.

13 Am. Jur. 2d, Carriers §§ 283, 288, 297.

16B Am. Jur. 2d, Constitutional Law § 665.

35A Am. Jur. 2d, Fish, Game and Wildlife Conservation §§ 42, 43, 49, 51.

71 Am. Jur. 2d, State and Local Taxation §§ 75, 109, 110.

CJS. 60 C.J.S., Motor Vehicles § 86.

84 C.J.S., Taxation § 66.

§ 27-19-81. Registration of vehicle in excess of weight limits; excess weight permits; excess size permits [Subsection (4) repealed effective July 1, 2019].

(1) No vehicle shall be registered by the Department of Revenue or by a tax collector, and no license tag whatsoever shall be issued therefor, where the gross weight of such vehicle exceeds the limits provided by law. In the event of an emergency requiring the hauling of a greater gross weight than permitted by law, the owner or operator of such vehicle shall obtain an excess weight authorization from the Mississippi Department of Transportation or local authority having jurisdiction of the particular road, street or highway before

operating such vehicle on the highways of this state to haul such a gross weight over a route to be designated by the aforesaid department. It shall then be necessary for the owner or operator of the vehicle to obtain a permit from the Transportation Department, which shall be issued by the department under the same provisions as are provided for the issuance of trip permits under Section 27-19-79, but which permit shall likewise be obtained prior to the operation of such vehicle on the highways. No persons or agencies other than the Mississippi Department of Transportation shall have authority to issue the permits provided for in this section. The fee to be charged for such permits shall be computed in the same manner provided in Section 27-19-79 for each one thousand (1,000) pounds, or fractional part thereof, of gross weight above the licensed capacity of the vehicle, up to the maximum legal weights provided by this article on the roads to be traveled.

This subsection shall apply, but not be limited to, any tractor, road roller or road machinery used solely and specifically in road building or other highway construction or maintenance work.

For each one thousand (1,000) pounds, or fractional part thereof, in excess of the weight authorized by Sections 63-5-29 and 63-5-33 for any such vehicle or in excess of the limits set by the Transportation Department for specified roads and bridges, the fee shall be Five Cents (5¢) per one thousand (1,000) pounds, or fractional part thereof, for each mile traveled upon the highways of the state, except that the fee for manufactured housing modular units, residential or commercial, shall be Two Cents (2¢) per one thousand (1,000) pounds, or fractional part thereof, for each mile traveled upon the highways of the state. Provided, however, no permit shall be issued for a fee of less than Ten Dollars ($10.00).

The Transportation Department may provide for an annual permit which will allow preapproved vehicles and loads to travel predesignated routes with self-issued permits. Under such self-issuance authority, the owner of the vehicle shall complete the permit in a format designated by the department, electronically transmit a copy to the department prior to the move, and ensure that a copy is in the possession of the operator. Vehicles having a gross weight exceeding the limits provided by law that have a nondivisible gross vehicle weight of ninety-five thousand (95,000) pounds or less, which are otherwise legal, shall not be restricted as to the hours of the day such vehicles may be operated on predesignated routes. The department shall bill the vehicle owner according to the provisions of the preceding paragraph. The department is authorized to modify predesignated routes at any time for cause, such as highway construction or hazardous highway conditions. The annual fee for the self-issuance permit authority obtained pursuant to this paragraph shall be Five Hundred Dollars ($500.00) per owner, regardless of the number of vehicles which he will operate pursuant to such permit, in addition to any other fees required by this section. Any vehicle and load being operated pursuant to this paragraph for which the operator does not have the permit or a copy thereof in his possession, or for which a copy of the permit was not electronically transmitted to the department, shall be deemed not to have a permit and shall be penalized accordingly.

It shall not be necessary for the owner or operator of a vehicle to obtain a permit pursuant to this subsection if such owner or operator has obtained for his vehicle an annual special permit for vehicles transporting heavy equipment pursuant to Section 63-5-52.

(2) Before operating a vehicle where the size of the load being hauled is in excess of that permitted by law, the owner or operator of such vehicle shall obtain excess size authorization from the Transportation Department or proper local authority and an excess size permit from the Transportation Department. Such excess size permit shall be issued by the Mississippi Department of Transportation under the same provisions as are provided for the issuance of trip permits under Section 27-19-79, and it shall be obtained prior to the operation of such vehicle on the highways. The fee to be charged for such excess size permit shall be Ten Dollars ($10.00) per trip. Such permits may be issued for an extended period of time and must coincide with the expiration date and other provisions of the carrier's permit or authorization issued by the Transportation Department or local authority. The fee for such extended permits shall be based upon an annual fee of One Hundred Dollars ($100.00) per carrier. No permit shall be issued under this subsection if the issuance of the permit would violate federal law or would cause the State of Mississippi to lose federal aid funds. This subsection shall not apply to any tractor, road roller or road machinery used solely and specifically in road building or other highway construction or maintenance work or to any machinery or equipment operated on the highways or transported thereon in the course of normal farming activities, including cotton module transporters.

(3) The Executive Director of the Mississippi Department of Transportation may authorize certain carriers of property to issue overweight and/or oversize permits for vehicles owned or operated by such carriers, provided such carriers have blanket authorization from the Transportation Commission and also meet other requirements established by the Transportation Commission.

(4) The owner or operator of a vehicle hauling sand, gravel, wood chips, wood shavings, sawdust, fill dirt, agricultural products or unprocessed forestry products may apply to the Mississippi Department of Transportation for a harvest permit for the purpose of authorizing any such vehicles to operate on the highways in this state (other than the federal interstate system or those highways designated by the Mississippi Department of Transportation as not capable of carrying more than fifty-seven thousand six hundred fifty (57,650) pounds at the maximum gross weight specified in Section 63-5-33). Harvest permits may be issued and are valid to permit any such vehicle to be operated on a highway in this state that has been designated by the Mississippi Department of Transportation as not capable of carrying more than fifty-seven thousand six hundred fifty (57,650) pounds only if such vehicle operates in compliance with the provisions of Section 63-5-29(3)(b). A fee of Twenty-five Dollars ($25.00) shall be charged for each permit issued. The permit shall be in the form of a decal which shall be affixed to each permitted vehicle on the upper left corner of the windshield on the driver's side. Each permit shall expire one (1) year from its date of issue. The fees collected under this subsection shall be

deposited into a special fund that is created in the State Treasury. Monies in the fund shall be allocated and distributed quarterly, beginning September 30, 1994, to each of the counties of the state on an equal basis. Monies distributed to the counties under this subsection shall be deposited in each county's road and bridge fund and may be expended, upon approval of the board of supervisors, for any purpose for which county road and bridge fund monies lawfully may be expended. This subsection (4) shall stand repealed from and after July 1, 2019.

(5) Any owner or operator who has met the requirements set by the Mississippi Transportation Commission may defer payment of permits issued by the department until the end of the current month. If full payment is not received by the twentieth of the following month, there may be added as damages to the total amount of the delinquency or deficiency the following percentages: ten percent (10%) for the first offense; fifteen percent (15%) for the second offense; and twenty-five percent (25%) for the third and any subsequent offense. Upon the third offense, the department may suspend the privilege to defer payment. The balance due shall become payable upon notice and demand by the department.

(6) The permit fee monies collected under this section, except as provided for in subsection (4) of this section, shall be deposited into the State Highway Fund for the construction, maintenance and reconstruction of highways and roads of the State of Mississippi or the payment of interest and principal on bonds authorized by the Legislature for construction and reconstruction of highways.

(7) The department may waive the permits, taxes and fees set forth in this section whenever a motor vehicle is operated upon the public highways in this state in response to an emergency, a major disaster or the threat of a major disaster.

SOURCES: Codes, 1942, § 9352-31; Laws, 1946, ch. 266, § 31; Laws, 1948, ch. 271, § 15; Laws, 1950, ch. 474, § 5; Laws, 1954, ch. 337, § 2; Laws, 1958, ch. 504; Laws, 1960, ch. 419; Laws, 1966, ch. 583, § 1; Laws, 1968, ch. 361, § 22; Laws, 1974, ch. 478; Laws, 1981, ch. 366, § 2; Laws, 1986, ch. 500, § 7; Laws, 1992, ch. 497, § 14; Laws, 1994, ch. 501, § 2; Laws, 1995, ch. 349, § 2; Laws, 1995, ch. 491, § 2; Laws, 1996, ch. 408, § 1; Laws, 1997, ch. 590, § 1; Laws, 1997, ch. 548, § 1; Laws, 1998, ch. 592, § 1; Laws, 2000, ch. 589, § 1; Laws, 2002, ch. 386, § 1; Laws, 2003, ch. 538, § 2; Laws, 2005, ch. 365, § 1; Laws, 2006, ch. 312, § 2; Laws, 2009, ch. 554, § 1; Laws, 2013, ch. 485, § 1; Laws, 2016, ch. 343, § 1, eff from and after July 1, 2016.

Joint Legislative Committee Note — Section 1 of ch. 590, Laws of 1997, effective from and after passage (approved April 24, 1997), amended this section. Section 1 of ch. 548, Laws of 1997, also amended this section, effective July 1, 1997. As set out above, this section reflects the language of Section 1 of ch. 548, Laws of 1997, pursuant to Section 1-3-79 which provides that whenever the same section of law is amended by different bills during the same legislative session, the amendment with the latest effective date shall supersede all other amendments to the same section taking effect earlier.

Amendment Notes — The 2016 amendment substituted "July 1, 2019" for "July 1, 2016" at the end of (4).

Cross References — Penalty for failure to obtain permit, see § 27-19-89.
Regulation of size, weight and load of motor vehicles, see § 63-5-1 et seq.
Highway commission permits for excess size and weight, see § 63-5-51.
State Highway Fund, see § 65-11-35.

JUDICIAL DECISIONS

1. In general.

Amended statutes allowing operators of vehicles hauling sand and gravel to apply for harvest permit to be issued by Transportation Commission, for purpose of authorizing such vehicles to operate on nonfederal highways within state at maximum weight of 84,000 pounds, were unconstitutional in that they removed discretion over maximum vehicle weight limits on county roads from county boards of supervisors and vested this authority in Department of Transportation. State v. Mississippi Ass'n of Supvrs., Inc., 699 So. 2d 1221 (Miss. 1997).

ATTORNEY GENERAL OPINIONS

A Supreme Court decision invalidated only those portions of the harvest permit statutes that allow the holder of such a permit to travel county roads without regard to county-set weight limits; the remaining portions of the statute, including the requirement to collect and distribute fees to the counties, continued in effect and should be carried out by the Department of Transportation. Warren, May 12, 2000, A.G. Op. #2000-0230.

RESEARCH REFERENCES

Am Jur. 7 Am. Jur. 2d, Automobiles §§ 58, 59, 71-76, 78, 79, 81, 82, 208.

§ 27-19-83. Repealed.

Repealed by Laws, 1982, ch. 479, § 4, eff from and after passage (approved April 22, 1982).

[Codes, 1942, § 9352-47; Laws, 1938, ch. 148; Laws, 1946, ch. 266, § 47; Laws, 1950, ch. 474, § 6]

Editor's Note — Former § 27-19-83 related to permits for excess loads of perishable farm products, vegetables, fruits, and dairy products.

§ 27-19-85. Repealed.

Repealed by Laws 1992, ch. 497, § 20, eff from and after November 1, 1992.

[Codes, 1942, § 9352-32; Laws, 1938, ch. 148; Laws, 1946, ch. 266, § 32; Laws, 1966, ch. 584, § 1]

Editor's Note — Former § 27-19-85 imposed certain restrictions on the issuance of motor vehicle use permits.

§ 27-19-87. Permit to be carried in vehicle.

Any person operating a motor vehicle on the public highways of this state under the authority of any trip, temporary, or excess weight permit provided for in this article, shall at all times carry such permit in the vehicle for which it is issued, and any representative or employee of the Mississippi Department of Transportation, or any other officer authorized by law, shall have the right to demand the production of such permit and make an examination and inspection of the same, together with an examination and inspection of such vehicle and the contents thereof, to determine whether or not the permit issued is sufficient to cover the operations being carried on and the gross weight traversing the highways. For failure to have such permit in his possession at all times while operating such vehicle upon the public highways of this state, the owner or operator thereof shall be liable for the same penalties as are provided for failure to obtain such permit.

SOURCES: Codes, 1942, § 9352-33; Laws, 1946, ch. 266, § 33; Laws, 1948, ch. 271, § 16, eff April 1, 1948; Laws, 2001, ch. 596, § 37, eff from and after July 1, 2001.

Cross References — Penalty for failure to obtain permit, see § 27-19-89.

RESEARCH REFERENCES

ALR. Validity and construction of statute making it a criminal offense for the operator of a motor vehicle not to carry or display his operator's license or the vehicle registration certificate. 6 A.L.R.3d 506.

§ 27-19-89. Penalty for failure to obtain permit.

(a) If any nonresident owner or operator or other nonresident person eligible for a temporary permit as provided in Section 27-19-79, who has not elected to register and pay the annual privilege taxes prescribed, shall enter or go upon the public highways of the state and shall fail or refuse to obtain the permit required by Section 27-19-79, such person shall be liable, for the first such offense, for the full amount of the permit fee required, plus a penalty thereon of five hundred percent (500%). For the second and all subsequent offenses, such person who fails or refuses to obtain such permits shall be liable for the pro rata part of the annual tax for the balance of the tag year for the maximum legal gross weight of the vehicle plus a penalty thereon of twenty-five percent (25%). Any weight in excess of the maximum legal gross weight of the vehicle, or in excess of the maximum highway weight limit, shall be penalized according to subsection (c) of this section. In either case the excess weight shall be removed by the operator before the vehicle can be allowed to proceed. In order to constitute a "second or subsequent offense" under the provisions hereof, it shall not be necessary that the same or identical vehicle be involved, it being the declared purpose hereof to provide that such penalties shall run against the owner or operator rather than against the specified vehicle. It is further provided that, in order for such owner or operator to become liable for the penalties herein provided, it shall not be necessary to show that such owner or operator was guilty of willfulness, gross negligence or wantonness, but the offense shall be complete upon the failure or refusal to obtain the required permit.

(b) If any person who has registered his vehicle in Mississippi shall operate such vehicle upon the public highways, having a gross weight greater than the licensed gross weight of such vehicle, and shall fail or refuse to obtain a permit therefor as required by Section 27-19-79, or if any person shall operate any such registered vehicle upon the public highways in a higher classification than that for which it is registered, and shall fail or refuse to obtain a permit therefor as required by Section 27-19-79, then such person shall be liable for the pro rata part of the annual tax for the balance of the tag year for the legal gross weight of such vehicle and in the classification in which same is being operated, plus a penalty thereon of twenty-five percent (25%), after having been given credit for the unexpired part of the privilege tax paid, as provided in Section 27-19-75. In order that such owner or operator shall become liable for the penalties herein provided, it shall not be necessary to show that such owner or operator was guilty of willfulness, gross negligence or wantonness, but the offense shall be complete upon the failure or refusal to obtain the required permit.

(c) If any person shall operate upon a highway of this state a vehicle which has a greater vehicle gross weight than the maximum gross weight limit established by law for that highway and shall have failed to obtain an overload permit as required by Section 27-19-81, or if any person shall operate a vehicle with a greater load on any axle or axle grouping than allowed by law, then such person, owner or operator shall be assessed a penalty on such axle load weight or vehicle gross weight as exceeds the legal limit in accordance with the following schedule:

AMOUNT IN EXCESS OF LEGAL HIGHWAY WEIGHT LIMITS IN POUNDS	PENALTY
1 to 999	$10.00 minimum penalty
1,000 to 1,999	1¢ per pound in excess of legal limit
2,000 to 2,999	2¢ per pound in excess of legal limit
3,000 to 3,999	3¢ per pound in excess of legal limit
4,000 to 4,999	4¢ per pound in excess of legal limit
5,000 to 5,999	5¢ per pound in excess of legal limit
6,000 to 6,999	6¢ per pound in excess of legal limit
7,000 to 7,999	7¢ per pound in excess of legal limit
8,000 to 8,999	8¢ per pound in excess of legal limit
9,000 to 9,999	9¢ per pound in excess of legal limit
10,000 to 10,999	10¢ per pound in excess of legal limit
11,000 or more	11¢ per pound in excess of legal limit

Any vehicle in violation of the tolerance allowed pursuant to Section 63-5-33(3) shall be fined pursuant to this subsection (c) for all weight in excess of the legal highway gross weight limit authorized for such vehicle or for all weight in excess of the legal tandem axle load weight limit of forty thousand (40,000) pounds and the legal single axle load limit of twenty thousand (20,000) pounds, whichever the case may be.

The penalty to be assessed for operations of a vehicle with a greater load on any axle or axle grouping than the legal axle load weight limits shall be one-half (½) the penalty for operation in excess of the legal gross weight limit.

In instances where both the legal highway gross weight limit and the legal axle load weight limit(s) are exceeded, the fine that shall be levied shall be either the penalty amount for the excess vehicle gross weight or the total of the penalty amounts of all overloaded axles, whichever is the larger amount.

Notwithstanding any other provisions of this section to the contrary, the fine assessed against the holder of a harvest permit for exceeding a gross vehicle weight of eighty-four thousand (84,000) pounds shall be Five Cents (5¢) per pound and Fifteen Cents (15¢) per pound for exceeding a gross vehicle weight of one hundred thousand (100,000) pounds.

Notwithstanding any other provision of this subsection (c) to the contrary, upon an appeal to the Appeals Board of the Mississippi Transportation Commission by an owner or operator of a vehicle hauling without a harvest permit any of the products or materials described in subsection (3) of Section 63-5-33 and upon whom a penalty has been assessed under this subsection (c) for exceeding the legal weight limit(s) on a highway having a legal weight limit of eighty thousand (80,000) pounds or less, the appeals board shall reduce the penalty assessed against such owner/operator to an amount not to exceed ten percent (10%) of the amount which would otherwise be due without the reduction authorized under this paragraph. A reduction shall not be authorized under this paragraph if the gross weight of the vehicle for which an owner/operator has been charged with a violation of this section exceeds eighty-four thousand (84,000) pounds; and, in any event, no reduction shall be authorized under this paragraph unless a penalty assessed under this section is appealed to the appeals board and unless the board determines, based upon its records, that such owner/operator has not been granted a penalty reduction under this paragraph within a period of twelve (12) months immediately preceding the date of filing an appeal with the board for a penalty reduction under this paragraph.

(d) If any nonresident owner or operator who has not registered his vehicle and paid the annual privilege taxes prescribed shall operate his vehicle upon the highways of this state when such vehicle has a greater gross weight than permitted by law for the highway traveled upon, and for which such excess gross weight a permit was not or could not be procured from the transportation department as required by Section 27-19-81, such person shall be liable upon his second and all subsequent offenses for the pro rata part of the annual tax for the balance of the tag year for the legal gross weight of the vehicle, and in addition thereto the penalty fee on the excess weight as specified in subsection (c) of this section. In order that such owner or operator shall become liable for the penalties herein provided, it shall not be necessary that the same or identical vehicle be involved, it being the declared purpose hereof to provide that such penalties shall run against the owner or operator rather than against the specific vehicle.

(e) All fines and penalties imposed and collected by the Mississippi Department of Transportation for violations of the maximum legal vehicle weight limits authorized on the highways of this state shall be deposited into a special fund that is created in the State Treasury. Monies in the fund shall be allocated and distributed quarterly, beginning September 30, 1994, to each county of the state based on the amount of such fines and penalties imposed and collected in the county during the immediately preceding three (3) months. Monies distributed to the counties under this subsection shall be deposited in each county's road and bridge fund and may be expended, upon approval of the board of supervisors, for any purpose for which county road and bridge fund monies lawfully may be expended.

SOURCES: Codes, 1942, § 9352-34; Laws, 1946, ch. 266, § 34; Laws, 1948, ch. 271, § 17; Laws, 1954, ch. 337, § 3; Laws, 1958, ch. 494; Laws, 1960, ch. 419; Laws, 1981, ch. 366, § 3; Laws, 1982, ch. 479, § 3; Laws, 1991, ch. 472, § 1; Laws, 1993, ch. 554, § 1; Laws, 1994, ch. 501, § 4; Laws, 1996, ch. 375, § 1; Laws, 2003, ch. 538, § 3, eff from and after July 1, 2003.

Cross References — Prohibition of gifts to comptroller's employees, see § 27-19-125.

Imposition of fine assessed in accordance with this section on driver operating in excess of legal maximum gross weight who violates weighing provisions, see § 63-5-49.

Application to Appeals Board of State Transportation Commission, by person aggrieved by penalty assessed pursuant to this section, see § 65-1-46.

RESEARCH REFERENCES

CJS. 60 C.J.S., Motor Vehicles §§ 153-155.

Law Reviews. Ogletree, A primer concerning industrial timber litigation with emphasis upon Mississippi law. 59 Miss. L. J. 387, Fall 1989.

§ 27-19-90. Penalties for willful and knowing alteration, forgery or counterfeiting of any license plate, decal, permit, etc. required for commercial motor vehicle.

Any person who willfully and knowingly alters, forges or counterfeits any license plate, decal, permit or other document required for a commercial motor vehicle under the provisions of this chapter shall be guilty of a misdemeanor and upon conviction shall be subject to a fine of One Thousand Five Hundred Dollars ($1,500.00) or by imprisonment in the county jail for a period of six (6) months, or both, and for any subsequent offense be subject to a fine of Two Thousand Five Hundred Dollars ($2,500.00) or imprisonment in the county jail for a period of more than six (6) months but not exceeding one (1) year, or both.

SOURCES: Laws, 2009, ch. 509, § 2, eff from and after July 1, 2009; Repealed by Laws, 2009, ch. 509, § 2, eff July 1, 2014; Reenacted, Laws, 2015, ch. 354, § 3, eff from and after passage (approved March 17, 2015).

Editor's Note — A former § 27-19-90 [Laws, 2009, ch. 509, § 2, effective from and after July 1, 2009] was repealed by operation of law, effective July 1, 2014. Section 3 of Chapter 354, Laws of 2015, reenacted the section in substantially similar form, effective upon passage (approved March 17, 2015).

Cross References — Imposition of standard state assessment in addition to all court imposed fines or other penalties for any misdemeanor violation, see § 99-19-73.

§ 27-19-91. Common and contract carriers of property to carry manifests.

(1) The owners and operators of all common and contract carriers of property which are operating and traveling on or over the public highways of this state, whether interstate or intrastate commerce, shall carry, or cause to be carried, in such vehicle, or in the possession of the driver thereof, at all times when traveling on or over the public highways of this state, true and correct manifests or bills of lading, which shall correctly show and state the total weight of the load being transported or carried on such vehicle at the time such vehicle entered or went upon the public highways of this state. Such manifests, or bills of lading, shall at all times be open to the inspection of the State Tax Commission or its agents or representatives, or any other officer authorized by law, and shall be exhibited for the inspection of same at any time when demand is made therefor. Any person who shall operate, or cause or permit to be operated, any vehicle on the highways of this state without having such manifests or bills of lading in his possession, or without furnishing the driver or operator thereof with such manifests or bills of lading, shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than the sum of Fifty Dollars ($50.00). Any person who shall fail or refuse to exhibit such manifests or bills of lading, upon demand therefor by the tax commission or its agent or representative or any other officer authorized by law, shall likewise be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not less than Fifty Dollars ($50.00). Any person who shall knowingly carry, or cause or permit to be carried, in any vehicle operated on the highways of this state, any manifests or bills of lading which are false or incorrect in any material feature, shall also be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not less than One Hundred Dollars ($100.00). Provided, however, that the provisions of this section shall not apply to chartered "express companies" which are engaged in transporting for compensation parcels or other movable property having a prior or subsequent rail haul, and which utilize the agencies and facilities of both railroads and motor vehicles in the transportation thereof and receive compensation for both transportation by rail and by motor vehicle.

(2) Notwithstanding the provisions of Section 27-19-103, unless an owner or operator of common and contract carriers of property: (a) does not have in his possession the manifest required by subsection (1) of this section, (b) does

not furnish a driver with such manifest, (c) fails or refuses to produce such manifest or (d) produces a false or incorrect manifest, the tax commission or any agent or representative thereof shall not have authority to enter the premises of such owner or operator to inspect his shipping and/or receiving documents.

(3) The provisions of this section that certain vehicles operating on the highways of this state shall carry manifests shall not apply to any motor vehicle transporting raw products or timber.

SOURCES: Codes, 1942, § 9352-35; Laws, 1946, ch. 266, § 39; Laws, 1948, ch. 271, § 20; Laws, 1981, ch. 366, § 4, eff from and after November 1, 1981.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Imposition of standard state assessment in addition to all court imposed fines or other penalties for any misdemeanor violation, see § 99-19-73.

RESEARCH REFERENCES

Lawyers' Edition. State tax or fee imposed for motor carrier's use of highways as violating commerce clause (Article 1, § 8, clause 3) of Federal Constitution — Supreme Court cases. 97 L. Ed. 2d 843.

§ 27-19-93. Certain vehicles to stop at inspection stations.

(a) All contract, common, private commercial, and private carriers of property, and all common and contract carriers of passengers, who shall enter or come into the State of Mississippi upon any highway upon which there has been established an inspection station, as provided for in Sections 27-5-71 and 27-5-73, shall stop at such station and submit to inspection in order that the agents or representatives of the Mississippi Department of Transportation on duty at such station may determine whether or not such vehicle is liable for the Mississippi motor vehicle privilege license tax or permit fees, and whether or not such vehicle is properly licensed in this state. Upon demand therefor, the driver or operator of such vehicle shall exhibit, for the inspection of such representatives or agents, the manifest or bill of lading required to be carried by Section 27-19-91 of this article, if the vehicle be one that is required to carry such a manifest or bill of lading. The Mississippi Transportation Commission, however, shall have authority to exempt from the requirement to stop at inspection stations carriers who have been pre-approved based upon criteria established by the state or the appropriate state agency or agencies.

(b) If the vehicle is not licensed in Mississippi and is subject to motor vehicle privilege license taxation or permit fees, or if such vehicle be licensed in an improper license classification or for an insufficient gross weight, then the operator or driver of such vehicle shall obtain and pay the proper fee for the proper trip permit from such representative, as provided in Section 27-19-79, or shall make application for a license tag and pay the proper annual tax therefor; provided, however, that no permit shall be issued for any vehicle or combination of vehicles having a gross weight exceeding the limits prescribed by law; nor shall any application for an annual privilege license be accepted or received upon such vehicles.

(c) The agent or representative of the Mississippi Department of Transportation on duty at any such station shall have the power and authority to weigh such vehicle and the load thereon by means of portable or stationary scales furnished to him by the Mississippi Department of Transportation, in order to determine whether or not the gross weight of such vehicles exceeds the limits provided by law and in order to determine whether or not the gross weight exceeds the licensed gross weight of such vehicle, and for any other purposes connected with and related to the enforcement and administration of this article.

SOURCES: Codes, 1942, § 9352-36; Laws, 1946, ch. 266, § 36; Laws, 1948, ch. 271, § 18; Laws, 1998, ch. 356, § 1, eff from and after July 1, 1998.

Cross References — Penalty for failure or refusal to stop and submit to inspection, see § 27-5-77.

Authority to inspect vehicles generally, see § 27-19-137.

Regulation of size, weight and load of motor vehicles, see § 63-5-1 et seq.

§ 27-19-95. Certification of common and contract carriers of property or passengers by public service commission.

All certificates of public convenience and necessity and permits granted by the Mississippi Public Service Commission authorizing the operation of common and contract carriers of property or passengers shall be exempt from taxation. No vehicle shall be registered as a common or contract carrier of passengers or property, nor a license issued for such vehicle, unless the owner or operator thereof shall have qualified with the Mississippi Public Service Commission and obtained a certificate of public convenience and necessity or permit, and shall have paid all fees to the Mississippi Public Service Commission, required by law, if the carrier be one required to qualify with the Mississippi Public Service Commission. When any vehicle is qualified with the Mississippi Public Service Commission as a common or contract carrier of property or passengers, and the owner or operator thereof has procured a certificate of public convenience and necessity, or a permit, from the Mississippi Public Service Commission, such vehicle shall not be registered and licensed in any classification other than the classification of a common or contract carrier, either of property or of passengers. The Mississippi Public Service Commission shall promptly transmit, or cause to be transmitted, to the State Tax Commission, a copy of all certificates of public necessity and convenience, and permits hereafter issued to common and contract carriers of property or passengers, together with a list giving full and complete description of all vehicles qualified by such carrier with the public service commission.

If any person shall operate a motor vehicle which is required by law to qualify with and obtain a certificate or permit from the Mississippi Public Service Commission without having so qualified with and obtained a certificate or permit from the Mississippi Public Service Commission, and without having obtained the proper license tag from the State Tax Commission, such person shall, notwithstanding the provisions of this section, be liable for the full privilege license tax and the penalty thereon as is otherwise provided by this article and the State Tax Commission shall collect such tax and penalty from such person. The State Tax Commission shall not, however, issue a license tag for such vehicle unless the owner or operator thereof shall thereafter qualify with the Mississippi Public Service Commission, at which time the proper license tag shall be issued.

SOURCES: Codes, 1942, § 9352-37; Laws, 1946, ch. 266, § 37; Laws, 1948, ch. 271, § 19, eff April 1, 1948; Laws, 2001, ch. 596, § 38, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Certificates of public convenience and necessity of motor carriers, see § 77-7-1 et seq.

§ 27-19-97. Repealed.

Repealed by Laws 1982, ch. 427, § 17, eff from and after July 1, 1982. [Codes, 1942, § 9352-38; Laws, 1946, ch. 266, § 38]

Editor's Note — Former § 27-19-97 related to replacement of motor.

Laws of 1982, ch. 427, § 18, effective July 1, 1982, provides as follows:

"SECTION 18. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of the highway privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

§ 27-19-99. Tax collection procedures; routing of proceeds.

(1) The Department of Revenue shall furnish the tax collector of each county a sufficient supply of license tags or plates and a sufficient supply of license receipts with which to make the collection of the taxes imposed by the provisions of this article, which such tax collectors are required to collect. The license tag receipts shall be on forms prescribed by the department. Upon the payment of the taxes and fees required by this article, the tax collector shall issue the license receipt in the form prescribed by the department. The department shall keep account against the tax collector for the license taxes and fees collected. The tax collector shall keep a similar account.

(2) The tax collector shall, at the end of each month or within twenty (20) days thereafter, pay into the county road fund all privilege taxes collected by him during the preceding month upon motor vehicle privilege licenses which he is entitled to issue, less the county's commission.

(3) The tax collector shall keep a record of the information furnished by the owners of each motor vehicle registered. The record shall be made in numerical order by tag number or decal number, whichever is appropriate. At the end of each month, or within twenty (20) days thereafter, the tax collector shall submit to the department a copy of such record, together with the copy of each registration receipt, and shall, at the same time, remit to the department the registration fee for each license tag or decal sold by him during the preceding month. When the tax collector shall have complied with the provisions of this section and shall have forwarded to the department, within the time specified, all reports required of him hereunder, he shall then be entitled to retain five percent (5%) of the registration fees imposed in Section 27-19-43(3)(a) and (b), to be paid into the county general fund; otherwise the county's commission shall be forfeited. The five percent (5%) shall not apply to any additional registration fee imposed above the amounts imposed in Section 27-19-43(3)(a) and (b). The department shall keep a record from the duplicates filed by the tax collectors of all registered vehicles.

(4) Counties that use their existing computer system to communicate all data regarding vehicle title and registration transactions to the state's central computer system shall be allotted Fifty Cents (50¢) for each registration fee collected by the county and remitted to the Department of Revenue. Such communication must successfully pass any edit features and successfully create or update title/registration records on the network system. This amount paid to the county shall be deposited into the county general fund to be expended only for costs incurred for the purchase of equipment, software, maintenance, or other costs directly related to the title/registration network system, and for education and training.

(5) All monies remitted to the department by tax collectors as registration or tag fees from the portion of the rate imposed in Section 27-19-43(3)(a) and (b), and all monies received by the department directly as registration or tag fees from the portion of the rate imposed in Section 27-19-43(3)(a) and (b) shall be paid by the department into the General Fund of the State Treasury on the first day of the month succeeding the month in which such fees are received by the department.

(6) Except as otherwise provided in Section 31-17-127, all monies remitted to the department by tax collectors as registration or tag fees from the additional rate of Five Dollars ($5.00) and all monies received by the department directly as registration or tag fees from the additional rate of Five Dollars ($5.00) shall be paid into the State Treasury to the credit of the State Highway Fund for the construction or reconstruction of highways designated under the highway program created under Section 65-3-97.

SOURCES: Codes, 1942, § 9352-39; Laws, 1946, ch. 266, § 39; Laws, 1948, ch. 271, § 20; Laws, 1950, ch. 408, § 4; Laws, 1956, ch. 383, § 8; Laws, 1968, ch. 361, § 24; Laws, 1976, ch. 361, § 16; ch. 396, § 1; Laws, 1982, ch. 427, § 11; Laws, 1984, ch. 478, § 12; Laws, 1984, ch. 508, § 8; Laws, 1987, ch. 322, § 23; Laws, 1987, ch. 450, § 2; Laws, 1987, ch. 529; Laws, 1989, ch. 393, § 2; Laws, 1990, ch. 415, § 1; Laws, 1999, ch. 575, § 4; Laws, 2010, ch. 390, § 1; Laws, 2014, ch.

337, § 2; Laws, 1st Ex Sess, 2017, ch. 7, § 13, eff from and after passage (approved June 23, 2017.)

Editor's Note — At the direction of the co-counsel for the Joint Legislative Committee on Compilation, Revision and Publication of Legislation, an error in a statutory reference in the fourth and fifth sentences of (3) was corrected by substituting "Section 27-19-43(3)(a) and (b)" for "paragraphs (a) and (b) of Section 27-19-43."

Laws of 1982, ch. 427, § 18, effective July 1, 1982, provides as follows:

"SECTION 18. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of the highway privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1984, ch. 478, § 12, effective from and after July 1, 1984 (approved by the governor May 11, 1984), amended this section. Subsequently, ch. 508, § 8, Laws, 1984, effective from and after July 1, 1984 (approved by the governor May 15, 1984), amended this section without reference to ch. 478. As set out above, this section contains the language as amended by ch. 508, which represents the latest legislative expression on the subject.

Laws of 1984, ch. 478, § 35, effective July 1, 1984, provides:

"SECTION 35. The provisions of this act shall control if in conflict with any other statute, the operation of which would tend to frustrate the purposes of this act."

Laws of 1984, ch. 508, § 12, effective July 1, 1984, provides as follows:

"SECTION 12. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws; being Section 27-19-1 et seq., Mississippi Code of 1972, and the Motor Vehicle Ad Valorem Tax Law of 1958, prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1987, ch. 322, § 32, effective July 1, 1987, provides as follows:

"SECTION 32. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the tax laws amended by this act prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of such tax laws as amended by this act are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and execution of any warrant under such laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Amendment Notes — The 2017 amendment, effective June 23, 2017, deleted "except as otherwise provided in subsection (6) of this section" following "Section 27-19-43(3)(a) and (b)" the second time it appears; deleted (6), which read: "On April 1, 2010, and on the first day of each month succeeding the month in which registration or tag fees are received by the Department of Revenue, the portion of the receipts equal to the cost of the license tags, decals and associated freight costs shall be deposited into the special fund created in Section 27-19-179"; and redesignated former (7) as (6).

Cross References — Transfer of powers, duties and functions of State Tax Commission and chairman of the State Tax Commission to the Commissioner of Revenue acting through the Department of Revenue, see § 27-3-4.

State Tax Commission as meaning the Commissioner of Revenue of the Department of Revenue, see § 27-19-3.

County tax collector's reports and records of motor vehicle ad valorem tax collections, see § 27-51-25.

Authorization for borrowing to cover costs of construction or reconstruction of highways designated under § 65-3-97 when revenues designated under §§ 27-5-101, 27-19-99, 27-19-325, 27-57-37, 27-65-75, and 65-3-97 are insufficient to fund construction priorities under Four-Lane Highway Program, see § 31-17-127.

Highway patrol operating fund, see § 45-1-23.

ATTORNEY GENERAL OPINIONS

The funds generated by the five percent retention of vehicle registration fees as well as the fifty cent fee generated for each vehicle registration attributable to computer processing is paid over to the county general fund by the tax collector and can only be expended for "equipment, software, maintenance and other costs directly related to the title/registration network system;" there is no authority for the county to debit this fund for routine and general operating costs of the tax assessor's office. Belk, Jr., Oct. 5, 2001, A.G. Op. #01-0626.

A tax collector can collect an additional fee of fifty cents for each registration fee collected by the county, but such fees must be expended for the costs incurred on the purchase of equipment, etc. related to the title/registration network system. James, Nov. 2, 2001, A.G. Op. #01-0668.

Assuming compliance with State purchasing laws, monies collected under Section 27-19-99 can be used to pay reasonable fees to provide tag renewal setup and maintenance fees. Byrd, May 6, 2005, A.G. Op. 05-0159.

The budget approved by the board of supervisors reflects the entire amount of spending authority available to the tax assessor/collector, including amounts generated by the fifty-cent allotment collected pursuant to Section 27-19-99. Garner, July 8, 2005, A.G. Op. 05-0322.

Interface credit funds can be used only for the portion of the purchase price of the equipment which is in direct proportion to the amount of checks the equipment would process for vehicle title/registrations. Pace, Nov. 18, 2005, A.G. Op. 05-0511.

§ 27-19-101. Comptroller to furnish copies of registration receipts.

Whenever request for duplicate registration receipt is made to the State Tax Commission or for certificate of registration when such registration receipt is not on file, the commission shall immediately prepare such copy, or certificate, as the case may be, add its certificate of accuracy and affix its official seal thereto. The fee for each such certified copy or certificate shall be One Dollar ($1.00). All fees collected under the provisions of this section shall be disposed of in the same manner as regular privilege taxes and permit fees.

SOURCES: Codes, 1942, § 9352-39.5; Laws, 1956, ch. 386, eff July 1, 1956; Laws, 2001, ch. 596, § 39, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

§ 27-19-103. Recordkeeping requirements for common and contract carriers of property or passengers.

Every common and contract carrier of property or passengers, liable for any tax under any of the provisions of this article, shall maintain and keep, and preserve for a period of three (3) years, full, complete, accurate and intelligible records, in the English language, showing and reflecting the extent and status of such carrier's liability for any and all taxes under the provisions of this article, including, in the case of carriers of passengers liable for the gross revenue tax under Section 27-19-7, the total gross revenue attributable to Mississippi as provided in Section 27-19-7, and, in the case of carriers of property, manifests, bills of lading and other records, showing the weight of all loads carried by each vehicle upon the highways of this state, and the dates thereof, together with such other pertinent information as the State Tax Commission may require. The State Tax Commission, or any of its agents and employees, shall have the power to require such carrier to produce such records within this state at such time and place as the commission may designate, and the commission, or any of its employees, shall also have the authority and power to examine all such records, wherever located, during the usual hours of business of the day, to verify the truth and accuracy of any application, statement, report or return, and to ascertain whether or not any tax imposed by this article has been fully paid.

SOURCES: Codes, 1942, § 9352-40; Laws, 1946, ch. 266, § 40; Laws, 2001, ch. 596, § 40, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Section 27-19-7 referred to in this section was repealed by Laws, 1992, ch. 497, § 19, eff November 1, 1992.

Cross References — Carriers liable for taxes, see § 27-19-11.

Authority to inspect records and to require production thereof, see § 27-19-137.

§§ 27-19-105 through 27-19-117. Repealed.

Repealed by Laws, 1992, ch. 497, § 19, eff from and after November 1, 1992.

§ 27-19-105. [Codes, 1942, § 9352-41; Laws, 1946, ch. 266, § 41]

§ 27-19-107. [Codes, 1942, § 9352-42; Laws, 1946, ch. 266, § 42]

§ 27-19-109. [Codes, 1942, § 9352-43; Laws, 1946, ch. 266, § 43; Laws, 1984, ch. 508, § 9]

§ 27-19-111. [Codes, 1942, § 9352-44; Laws, 1946, ch. 266, § 44; Laws, 1981, ch. 524, § 11]

§ 27-19-113. [Codes, 1942, § 9352-45; Laws, 1938, ch. 148; Laws, 1946, ch. 266,§ 45]

§ 27-19-115. [Codes, 1942, § 9352-46; Laws, 1938, ch. 148; Laws, 1946, ch. 266,§ 46; Laws, 1960, ch. 417, § 2; Laws, 1968, ch. 361, § 25]

§ 27-19-117. [Codes, 1942, § 9352-46; Laws, 1938, ch. 148; Laws, 1946, ch. 266,§ 46; Laws, 1960, ch. 417, § 2; Laws, 1968, ch. 361, § 25]

Editor's Note — Former § 27-19-105 established a bond requirement for all carriers liable for gross revenue tax.

Former § 27-19-107 required quarterly reports by common or contract carriers of passengers.

Former § 27-19-109 provided for taxes, and reports and penalties related thereto, payable by common or contract carriers of passengers.

Former § 27-19-111 provided for injunctions to enforce recording and reporting requirements with respect to taxes imposed under this article.

Former § 27-19-113 provided a method for rating vehicle horsepower.

Former § 27-19-115 related to reduction of tax on private carriers of passengers.

Former § 27-19-117 provided for motor vehicle comptroller to issue book showing models, etc.

§ 27-19-119. Weighing of vehicles to ascertain accuracy of registration.

The State Tax Commission, tax collectors, the highway patrol, or any other authorized enforcement officer, shall have a right to weigh or have weighed any vehicle to ascertain the accuracy of registration.

SOURCES: Codes, 1942, § 9352-46; Laws, 1938, ch. 148; Laws, 1946, ch. 266, § 46; Laws, 1960, ch. 417, § 2; Laws, 1968, ch. 361, § 25; Laws, 2001, ch. 596, § 41, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Authority to weigh vehicles transporting property, see § 27-19-137.

§ 27-19-121. Rules and regulations.

The State Tax Commission is hereby given power and authority to make all rules and regulations, not inconsistent with the provisions of this article, as will, in the judgment of the commission, contribute to a more efficient administration of this article. Such rules and regulations, when made, shall have the same binding force and effect as if incorporated in this article.

SOURCES: Codes, 1942, § 9352-47; Laws, 1938, ch. 148; Laws, 1946, ch. 266, § 47; Laws, 1950, ch. 474, § 6, eff 1st day of month after passage (approved April 10, 1950); Laws, 2001, ch. 596, § 42, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

ATTORNEY GENERAL OPINIONS

Whether a particular vehicle should be classified as a private carrier of passengers, commercial vehicle, common carrier of passengers, etc., is a factual determination made by the Tax Commission pursuant to its regulatory authority under Section 27-19-121. Mahan, June 28, 1995, A.G. Op. #95-0283.

§ 27-19-123. Exchange of information with certain agencies or departments of the United States government, State of Mississippi or other states.

(1) The department may, upon request duly received from officials entrusted with the enforcement of similar laws of any other state, forward to such officials any information requested by them with reference to such laws.

(2) The department is authorized to exchange any information it may have on commercial vehicles with any agency or department of the United States government, the State of Mississippi or any other state that is responsible for enforcement of laws, rules and regulations relating to the safety of commercial vehicles. In order to facilitate such exchange, information may be placed in a national database or clearinghouse.

SOURCES: Codes, 1942, § 9352-48; Laws, 1938, ch. 148; Laws, 1940, ch. 166; Laws, 1946, ch. 266, § 48; Laws, 1982, ch. 427, § 12; Laws, 2010, ch. 388, § 6, eff from and after July 1, 2010.

Editor's Note — Laws of 1982, ch. 427, § 18, effective July 1, 1982, provides as follows:

"SECTION 18. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of the highway privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

§ 27-19-125. Prohibition as to gifts to employees of motor vehicle comptroller; report.

Any truck owner, truck operator, truck driver or any other person who is, or may be, interested in or involved in any business matters with the Mississippi Department of Transportation who shall, directly or indirectly, give any employee of the department any gift or gratuity of any kind or nature, of any value whatsoever, shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than One Hundred Dollars ($100.00) and not more than Five Hundred Dollars ($500.00).

If any person should offer to give or give any cash, or gratuity of any kind or nature, of any value whatsoever, to any employee of the Mississippi

Department of Transportation, or should leave any such thing at any inspection station, the employee on duty shall report this to the department immediately, and the department shall keep a record of all such cases so reported.

SOURCES: Codes, 1942, § 9352-34; Laws, 1946, ch. 266, § 34; Laws, 1948, ch. 271, § 17; Laws, 1954, ch. 337, § 3; Laws, 1958, ch. 494; Laws, 1960, ch. 419; Laws, 2001, ch. 596, § 43, eff from and after July 1, 2001.

Cross References — Imposition of standard state assessment in addition to all court imposed fines or other penalties for any misdemeanor violation, see § 99-19-73.

§ 27-19-127. Enforcement of article.

All duties, powers and authority relating to the enforcement of the motor tax laws for Mississippi shall be vested solely in the State Tax Commission, except that the administration and enforcement of such laws as are applicable to the collection of license taxes due on private commercial carriers of property and private carriers of property of a gross weight of ten thousand (10,000) pounds and less, and on private passenger vehicles, school buses, taxicabs, ambulances and hearses, shall be jointly administered by the Tax Commission and the tax collectors of the several counties. If any sheriff, constable or municipal law enforcement officer shall enforce the collection of any delinquent motor vehicle privilege license tax, together with the penalty thereon provided by law, then such sheriff, constable or municipal law enforcement officer shall be entitled to one-half (½) of said delinquency and penalty, but he shall not be entitled to such one-half (½) of such delinquency and penalty unless he actually and directly enforced the collection thereof. Provided, however, the one-half (½) of the delinquency and penalty due the sheriff or municipal law enforcement officer shall be paid into a special fund of the county or municipality, as the case may be, and may be appropriated and expended by the governing authorities of the county or municipality for any lawful purpose. No persons other than those named in this article shall ever be entitled to receive any portion of a delinquency or penalty on motor vehicle privilege license taxes for the collection of same. All delinquent privilege taxes and penalties imposed and collected under the provisions of this article shall be handled and disposed of in the same manner as the regular taxes.

SOURCES: Codes, 1942, § 9352-49; Laws, 1938, ch. 148; Laws, 1946, ch. 266, § 49; Laws, 1948, ch. 271, § 21; Laws, 1966, ch. 585, § 1; Laws, 1968, ch. 361, § 26; Laws, 1983, ch. 492, § 2; Laws, 1989, ch. 500, § 2; Laws, 2001, ch. 596, § 44, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Department of Revenue, see § 27-3-1 et seq.

Taxes on private carriers of passengers or property, school buses, etc., see §§ 27-19-5, 27-19-9, 27-19-11.

Action to recover tax, penalty and interest, see § 27-35-5.

JUDICIAL DECISIONS

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.

Statute providing privilege tax on motor vehicle should be placed in county road fund held to prevail over conflicting statute, passed at same session of legislature permitting counties to apply portion of gasoline taxes toward payment of interest and principal on seawall bonds. Burdeaux v. Cowan, 182 Miss. 621, 181 So. 852 (1938).

Transfer of net amount of motor vehicle privilege taxes from road protection fund to county road fund, held proper, where no deficiency was created in road protection fund necessary to care for bonds issued for erection of seawall. Burdeaux v. Cowan, 182 Miss. 621, 181 So. 852 (1938).

ATTORNEY GENERAL OPINIONS

Tax itself was not intended to be split, but that use of word delinquency was intended to designate penalty imposed because of payment of delinquent privilege taxes. Johnson, May 16, 1990, A.G. Op. #90-0324.

§ 27-19-129. Jurisdiction of Public Service Commission.

The Mississippi Public Service Commission shall continue to exercise all jurisdiction as now provided by law for granting certificates and permits to, and supervising the operations of, motor carriers, and such other and further jurisdiction as may be provided by the legislature.

SOURCES: Codes, 1942, § 9352-50; Laws, 1938, ch. 148; Laws, 1946, ch. 266, § 50, eff from and after April 1, 1946.

Cross References — Regulation of motor carriers, generally, see § 77-7-1 et seq.

§ 27-19-131. Operation of vehicle without payment of tax.

(1) Except as otherwise provided in subsection (2) of this section, any owner, operator, dealer, agent, or any other person who shall operate or cause to be operated upon the highways of this state, without having paid the privilege license tax or fee required by the provisions of this article, or without having the license tag or required license tag and decals affixed upon such vehicle as required by law, or who shall alter or change any license tag or decals issued in any way, or who except for a violation of subsection (2) of this section, shall violate any other provision of this article, shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not less than Ten Dollars ($10.00) and not more than One Hundred Dollars ($100.00), or by imprisonment in the county jail for not more than thirty (30) days, or by both such fine and imprisonment.

(2) Any owner, operator, dealer, agent or any other person who shall operate or cause to be operated upon the highways of this state, without having

paid the privilege license tax or fee required by the provisions of this article and who knowingly and intentionally (a) displays an out-of-state license tag on the motor vehicle; or (b) displays a license tag or decal on the motor vehicle which was issued for another vehicle, shall upon conviction be fined not more than One Thousand Dollars ($1,000.00), or be imprisoned in the county jail for not more than one (1) year, or both. For the purposes of this subsection (2) a prima facie case of a knowing and intentional violation of this subsection shall be established upon evidence that such person is more than ninety (90) days delinquent in paying the privilege license tax and fees for such vehicle as required under this article.

(3) Any vehicle hereinabove described may be cited whether the violation is observed when the vehicle is actually in operation on the highway or not.

SOURCES: Codes, 1930, § 5621; 1942, § 9352-51; Laws, 1924, ch. 116; Laws, 1928, ch. 230; Laws, 1938, ch. 148; Laws, 1946, ch. 266, § 51; Laws, 1976, ch. 361, § 17; Laws, 1983, ch. 492, § 3; Laws, 1989, ch. 500, § 3, eff from and after July 1, 1989.

Cross References — Imposition of standard state assessment in addition to all court imposed fines or other penalties for any misdemeanor violation, see § 99-19-73.

JUDICIAL DECISIONS

I. UNDER CURRENT LAW.
1.-5. [Reserved for future use.]
II. UNDER FORMER LAW.
6. In general.

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.

Officers who observed an automobile of defendant without a license tag on the rear end thereof as required by law, which constituted a misdemeanor, had authority to pursue defendant for the purpose of arresting him, and intoxicating liquor which was found in defendant's possession while officers were in pursuit was not illegally obtained but was admissible in evidence against defendant in prosecution for the unlawful possession of liquor. Brown v. State, 179 Miss. 696, 176 So. 721 (1937).

Highway patrolman properly seized and impounded truck which was used to haul load exceeding that allowed by privilege tax paid by truck owner, pending necessary proceedings to enforce payment of additional license tax, where record did not show unreasonable delay in taking legal steps to enforce such payment. Price v. Haney, 174 Miss. 176, 163 So. 684 (1935), error overruled, 174 Miss. 183, 164 So. 590 (1935).

For crime of driving vehicle with license tag belonging to another alleged to have been committed in officer's presence, it must appear license tag belonged to another vehicle. Washington v. State, 167 Miss. 226, 145 So. 736 (1933).

ATTORNEY GENERAL OPINIONS

A violation of "no tag", "expired tag", "improper tag", etc., is a violation of § 27-19-131, the operation of a vehicle without the payment of the proper taxes, and the proper state assessment to be levied upon such a conviction is provided for by § 99-19-73 (6) — "other misdemeanors." Morgan, Apr. 19, 2002, A.G. Op. #02-0181.

RESEARCH REFERENCES

Am Jur. 7 Am. Jur. 2d, Automobiles and Highway Traffic § 98 et seq.

CJS. 60 C.J.S., Motor Vehicles §§ 153-155 et seq.

§ 27-19-133. Officers authorized to make arrest without warrant; operator's rights when arrested; transcripts of proceedings.

Any sheriff, deputy sheriff or municipal law enforcement officer is hereby authorized to arrest, without warrant, any person operating, or causing to be operated, any motor vehicle contrary to the provisions of this article, within the limits of their respective jurisdiction. In case the owner, or person or persons operating, or causing to be operated, a motor vehicle shall be taken into custody because of a violation of any provision hereof, he or they may be forthwith taken before an accessible justice court judge, police justice, municipal judge or mayor, having jurisdiction of such offense, and be entitled to an immediate hearing. If such hearing cannot then be had, he shall be released from custody upon giving a good and sufficient bond to appear and answer for such violation, at such time and place as shall then be designated, in the manner provided by law, or secured by a sum equal to the maximum fine for the offense with which he is charged, or, in lieu thereof, by leaving the motor vehicle being operated by such person with such officer as may have the accused in charge. Provided, however, that should the person or persons in custody so request, the justice court judge, police justice, municipal judge or mayor before whom the complaint is made, or before whom the person or persons in custody shall be taken, shall adjourn the hearing of said case for ten (10) days upon the execution of a good and sufficient bond, in the manner as above provided, and, if the defendant or defendants fail to appear to defend said case, the sum or sums so deposited, or bond so given, shall be forfeited to the state and disposed of as bond given and money deposited for bail in other cases, or the motor vehicle which may have been left by said person or persons may be sold at public auction by order of the justice court judge, police justice, municipal judge or mayor, after giving notice of said proposed sale for three (3) consecutive weeks, in a newspaper of general circulation in the county where the arrest is made, if there by such newspaper in said county, describing accurately the motor vehicle therein and giving the date of the proposed sale. From the amount realized from such sale a sum equal to the maximum fine for the offense charged shall be disposed of in like manner; and the surplus, if any, after deducting all expenses incurred in keeping or sale of such vehicle, shall be returned to such owner on demand, but no such forfeiture and disposition of such security shall in anywise impair the jurisdiction of the justice court judge, police justice, municipal judge or mayor, to hear and determine any such charge made against the owner of such motor vehicle, or the person or persons operating, or causing to be operated, the said vehicle, or to inflict, upon conviction, any punishment prescribed by this article. If there be no such newspaper published in said county, then such sale shall be advertised by posting written notice in two (2) or more public places in said county for three (3) consecutive weeks next preceding such sale.

Any sheriff, deputy sheriff, municipal law enforcement officer or other peace officer, who shall arrest or prefer charges against any person alleged to have operated a motor vehicle in violation of the provisions of this article shall, within five (5) days after the termination of such proceedings, forward to the commission a transcript of the court proceedings on such charges, which transcript shall show the name of the defendant, the date of the offense, the nature of the offense, the court in which the proceedings were had, the disposition of the matter and the sentence, if any, imposed by the court. Any sheriff, deputy sheriff, municipal law enforcement officer or other peace officer, who shall fail or refuse to forward such transcript as required hereby, shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not less than Ten Dollars ($10.00) nor more than One Hundred Dollars ($100.00), or by imprisonment in the county jail for not more than thirty (30) days, or by both such fine and imprisonment. In addition thereto, any sheriff, deputy sheriff, municipal law enforcement officer or other peace officer who shall fail or refuse to forward such transcript to the commission shall be liable on his official bond for a civil penalty of Two Hundred Fifty Dollars ($250.00), which may be recovered upon appropriate proceedings brought by the commission in chancery court of the proper county.

SOURCES: Codes, 1942, § 9352-52; Laws, 1938, ch. 148; Laws, 1946, ch. 266, § 52; Laws, 1981, ch. 524, § 12; Laws, 1983, ch. 492, § 4, eff from and after passage (approved April 11, 1983).

Cross References — Procedure for arrests generally, see § 99-3-1 et seq.

Bail generally, see § 99-5-1 et seq.

Imposition of standard state assessment in addition to all court imposed fines or other penalties for any misdemeanor violation, see § 99-19-73.

JUDICIAL DECISIONS

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.

This section [Code 1942, § 9388] deals only with criminal prosecutions for violation of the statute and it has no application to enforcement of a lien on a motor vehicle for the payment of a privilege tax due thereon. Alabama Hwy. Express Co. v. Hempstead, 188 Miss. 475, 195 So. 493 (1940).

RESEARCH REFERENCES

ALR. Application of requirement that newspaper be locally published for official notice publication. 85 A.L.R.4th 581.

Am Jur. Notice by state agency to registered owner of sale of motor vehicle at public auction to satisfy lien for registration fees, 3 Am. Jur. Legal Forms 2d, Automobiles and Highway Traffic § 33:56.

§ 27-19-134. Exemption from licensing requirements when repossessing vehicle.

(1) Subject to the provisions of this section, it shall not be unlawful and shall not constitute a violation of this article for any person having a lien on a vehicle, or any person employed by or acting as an agent for such lienholder, to operate a vehicle on the public roads, streets or highways of this state without having a valid license tag or decals affixed thereto or without having paid the privilege license tax or fee for such vehicle. The exemption granted by this section shall apply only to lienholders, their employees and agents when in the actual course of operating a vehicle for the purpose of repossessing and delivering such vehicle to the custody or keeping of the lienholder.

(2) In order to be entitled to the exemption granted by this section, the person operating such vehicle shall have in his possession while operating the vehicle and shall present, upon the demand of any law enforcement officer:

(a) A copy of the title to the vehicle or other document identifying the lienholder and identifying the vehicle by make, model and vehicle identification number; and

(b) If the person operating the vehicle is an employee or agent of the lienholder, written documentation, signed and dated by the lienholder, authorizing and directing such agent or employee to take possession of the vehicle, identifying the agent or employee by name and driver's license number, describing all likely locations of the vehicle at the time the authorization for repossession is given by the lienholder and describing the place where such vehicle is to be delivered when repossession is completed. Any exemption granted by this section shall not extend beyond thirty (30) days from the date of the authorizing document signed by the lienholder.

SOURCES: Laws, 1991, ch. 452 § 1, eff from and after passage (approved March 29, 1991).

§ 27-19-135. State to have lien on motor vehicle.

All taxes, costs and penalties imposed by this article shall constitute a first lien on all motor vehicles operated in violation of the provisions hereof, which lien shall be paramount to any and all private liens, and any such motor vehicle shall be subject to being seized and impounded to enforce collection thereof. Any sheriff, deputy sheriff, or representative or employee of the Mississippi State Tax Commission or Mississippi Department of Transportation shall be authorized to arrest, without warrant, any person operating or driving any motor vehicle contrary to the provisions of this article, within the limits of their respective jurisdictions, and/or to seize and impound any motor vehicle being operated in violation of the provisions hereof. In case of such arrest or seizure, such arresting or impounding officer shall immediately go into some court of competent jurisdiction to enforce the lien thereon.

SOURCES: Codes, 1942, § 9352-53; Laws, 1938, ch. 148; Laws, 1946, ch. 266, § 53, eff from and after April 1, 1946; Laws, 1995, ch. 491, § 3, eff from and after October 1, 1995.

Editor's Note — Section 27-3-4 provides that the term "Mississippi State Tax Commission" shall mean the Department of Revenue.

Cross References — Execution of bond in lieu of seizure and impoundment of vehicle, see § 27-19-136.

Lien of ad valorem taxes, generally, see § 27-35-1.

JUDICIAL DECISIONS

I. UNDER CURRENT LAW.

1. In general.
2.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.

I. UNDER CURRENT LAW.

1. In general.

Where defendant's automobile was impounded upon his arrest for driving his automobile without a license tag, it was proper police practice for the arresting officers, being responsible for the contents of the car, to inventory the same in the presence of the defendant, and a substance alleged to be marijuana, found during such inventory, was not inadmissible in a subsequent prosecution as the product of an illegal search and seizure. Jackson v. State, 243 So. 2d 396 (Miss. 1970).

2.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.

Chancery courts have jurisdiction to enforce the lien on a motor vehicle for the payment of the privilege tax due thereon, though not specifically conferred by the statute. Alabama Hwy. Express Co. v. Hempstead, 188 Miss. 475, 195 So. 493 (1940).

This section [Code 1942, § 9389] authorizes a sheriff, as the officer seizing a motor vehicle, to institute suit for enforcement of the privilege tax lien on a motor truck, as against the contention that only the attorney general could institute such proceedings. Alabama Hwy. Express Co. v. Hempstead, 188 Miss. 475, 195 So. 493 (1940).

ATTORNEY GENERAL OPINIONS

This section authorizes any sheriff or deputy sheriff to seize and impound any vehicle being operated in violation of the Motor Vehicle and Privilege Tax Laws and authorizes the sheriff to enforce the lien granted by such statute by instituting an action in chancery court; since release of the vehicle before the appropriate sums are paid would result in a further violation of such statutes, the vehicle may be held until the sums are paid or the vehicle sold pursuant to order of the chancery court. Bailey, March 26, 1999, A.G. Op. #99-0134.

§ 27-19-136. Assessment of taxes and penalties; execution of bond in lieu of seizure and impoundment of vehicle; tax liens and warrants to effect collection of assessed taxes; application of Mississippi Sales Tax Law to persons liable for taxes under this article.

(1) In addition to any other remedy provided in this article, the Commissioner of Revenue or his designated officers or agents, or the Executive Director of the Department of Transportation or his designated officers or agents are authorized to assess taxes and/or fines and penalties as provided by this article, notice of which assessment shall be delivered to the owner or operator or his agent at the time of assessment, by mail or personal delivery, to be collected as hereinafter provided in this section.

(2) In lieu of seizure and impoundment of vehicles as provided by Section 27-19-135, the Commissioner of Revenue or Executive Director of the Department of Transportation may, in their discretion, authorize any owner or operator of a motor vehicle found to be operated in violation of the provisions of this article to execute and file with the Department of Revenue or Executive Director of the Department of Transportation a good and valid bond written by a surety company authorized to do business in this state in an amount equal to the taxes and/or fines and penalties assessed because of such violation conditioned upon the prompt payment when due of all such taxes and/or fines and penalties. If the Commissioner of Revenue or Executive Director of the Department of Transportation is satisfied that such owner or operator has property located in this state of value in excess of the amount of said taxes and/or fines and penalties, it may waive the bond requirement.

(3) If the Commissioner of Revenue or Executive Director of the Department of Transportation shall elect to assess taxes and/or fines and penalties imposed by this article under provisions of this section, it may authorize such terms for payment as shall be deemed appropriate over a period of time not to exceed six (6) months. Notice of such terms shall be given to the owner or operator by mail or personal delivery.

(4) If the person thus assessed or liable for the payment of taxes and/or fines and penalties imposed by this article shall fail or refuse to make payment when due, the Commissioner of Revenue or Executive Director of the Department of Transportation may file notice of tax liens and issue warrants in the same manner and with the same effect as liens and warrants are issued and executed upon under the provisions of Sections 27-65-57 through 27-65-69.

(5) The authority granted to special agents in Section 27-65-91 shall also apply with the same force and effect in the execution of warrants and orders issued under the provisions of this article and in making arrests of persons obstructing or seeking to obstruct the execution of such warrants or in serving any writ, notice or order connected with the enrolled judgment for which the warrant is issued under the provisions of this article.

(6) The Executive Director of the Department of Transportation shall designate certain officers or agents by written certificate of appointment under

seal of the Department of Transportation, of which judicial notice shall be taken by all courts of this state. Such officers or agents, when in possession of a warrant issued under authority of this article, shall have all the powers and duties of the sheriff in the enforcement and execution of warrants and orders issued under the provisions of this article and in making arrests of persons obstructing or seeking to obstruct the execution of such warrants, or in serving any writ, notice or order connected with the enrolled judgment for which the warrant is issued under the provisions of this article.

(7) All administrative provisions of the Mississippi Sales Tax Law, including those which fix damages, penalties and interest for nonpayment of taxes, and for other noncompliance with the provisions of said chapter, and all other requirements and duties imposed upon taxpayers, shall apply to all persons liable for taxes under the provisions of this article, and the department shall exercise all power and authority and perform all the duties with respect to taxpayers under this article as are provided in said Sales Tax Law, except that in cases of conflict, then the provisions of this article shall control.

SOURCES: Laws, 1983, ch. 525, § 1; Laws, 1996, ch. 375, § 2; Laws, 2010, ch. 388, § 7, eff from and after July 1, 2010.

Cross References — Mississippi Sales Tax Law, see § 27-65-1 et seq.

Authority of executive director of Mississippi Transportation Committee to assess and collect permit fees, fines and penalties, see § 65-1-10.

§ 27-19-137. Inspection of vehicles and records, etc.

The agents of the Mississippi Department of Transportation and the State Tax Commission shall have the right to inspect at all reasonable times all motor vehicles operating upon the highways of this state and shall likewise have the authority to inspect and examine all records kept by any person relating or pertaining to the liability of any person for any tax imposed by the provisions of this article. They shall likewise have the power to require the production of any such records within this state, at any time and place designated by them, upon giving reasonable notice to the person having control and custody of such records. The Mississippi Department of Transportation and its representatives shall also have the authority and power to cause any vehicle engaged in the transportation of property upon the public highways of this state to submit to a weighing of such vehicle and the load thereon, either by means of portable or stationary scales, and may require that such vehicle be driven to the nearest scales for weighing. If a vehicle has been issued a registration card, such registration card shall be carried in such vehicle at all times.

SOURCES: Codes, 1942, § 9352-54; Laws, 1946, ch. 266, § 54; Laws, 1952, ch. 352, § 2; Laws, 1992, ch. 496, § 19; Laws, 2001, ch. 596, § 45, eff from and after July 1, 2001.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Inspection stations for common and contract carriers, see § 27-19-93.

Authority to weigh vehicles to ascertain the accuracy of registration, see § 27-19-119.

Personnel charged with enforcement of weight and tax laws pursuant to this section required to complete course of instruction, see § 65-1-44.

§ 27-19-138. Assessment of fines and penalties; alternatives to seizure and impoundment; terms for payment of fines and penalties; refunds of fines and penalties.

(1) In addition to any other remedy provided in this article, the Transportation Commission or its designated officers or agents, may assess fines and/or penalties authorized to be imposed by this article, notice of which assessment shall be delivered to the owner or operator or his agent at the time of assessment, by certified mail or personal delivery, to be collected as provided in this section.

(2) In lieu of seizure and impoundment of vehicles as provided by Section 27-19-135, the commission, in its discretion, may authorize any owner or operator of a motor vehicle found to be operated in violation of the provisions of this article to execute and file with the commission a good and valid bond written by a surety company authorized to do business in this state in an amount equal to the fines and/or penalties assessed because of such violation conditioned upon the prompt payment when due of all such fines and/or penalties. If the commission is satisfied that such owner or operator has property located in this state of value in excess of the amount of the fines and/or penalties, it may waive the bond requirement.

(3) If the commission elects to assess fines and/or penalties authorized to be imposed by this article, it may authorize such terms for payment as shall be deemed appropriate over a period of time not to exceed six (6) months. Notice of such terms shall be given to the owner or operator.

(4) The Mississippi Transportation Commission may refund to any individual, firm or corporation any permit fee or fine or penalty which has been paid or collected through error or otherwise when such person, individual, firm or corporation has paid any such permit fee or fine or penalty in excess of the sum properly due, whether or not such payments were made under protest or compulsion.

(5) All claims for refunds under this section shall be made within twelve (12) months from the date of the erroneous payment of such fees or fines or penalties, and such refunds, when approved by the Transportation Commission shall be made out of any monies collected by the commission from the same source of revenue. If a claim for refund is disapproved, the claimant shall be notified of such disapproval and the reasons therefor. Any claimant aggrieved by the commission's disapproval, within thirty (30) days from the date thereof, may appeal in writing to the Appeals Board of the Mississippi Transportation Commission. The Transportation Commission also may refund any amount of a fine and/or penalty that has been assessed by the commission and reduced by order of the appeals board.

SOURCES: Laws, 1995, ch. 491, § 4, eff from and after October 1, 1995.

RESEARCH REFERENCES

ALR. Construction and operation of statutory time limit for filing claim for state tax refund. 14 A.L.R.6th 119.

Am Jur. 72 Am. Jur. 2d, State and Local Taxation § 965.

CJS. 85 C.J.S., Taxation §§ 1172-1227.

§ 27-19-139. Repealed.

Repealed by Laws 1982, ch. 427, § 17, eff from and after July 1, 1982.

[Codes, 1942, § 9352-55; Laws, 1938, ch. 148; Laws, 1946, ch. 266, § 55; Laws, 1968, ch. 361, § 27]

Editor's Note — Former § 27-19-139 provided for a record of stolen and found cars to be kept by motor vehicle comptroller.

§ 27-19-141. Sale or transfer of vehicle by other than dealer; reports; registration.

In case any person, other than a dealer or agent, shall sell, assign or transfer any vehicle to another person, the person acquiring such vehicle shall register the vehicle with the county tax collector of his residence or the State Tax Commission within seven (7) working days after such sale, assignment or transfer and pay the annual privilege license taxes. The seller or transferor shall remove the license plate from the vehicle and retain same. Such license plate must be surrendered to the issuing authority with the corresponding tax receipt if required, and credit shall be allowed for the taxes paid for the remaining tax year on like privilege or ad valorem taxes due on another vehicle owned by the seller or transferor, or by the seller's or transferor's spouse or dependent child. Privilege taxes on vehicles registered in excess of ten thousand (10,000) pounds gross vehicle weight, apportioned vehicles, rental and commercial trailers and buses, shall be considered like taxes only for vehicles registered in excess of ten thousand (10,000) pounds gross vehicle weight, apportioned vehicles, rental and commercial trailers and buses. Privilege or ad valorem taxes on vehicles with a gross vehicle weight of ten thousand (10,000) pounds or less shall be considered like taxes only for vehicles with a gross vehicle weight of ten thousand (10,000) pounds or less. If the seller or transferor does not elect to receive such credit at the time the license plate is surrendered, the issuing authority shall issue a certificate of credit to the seller or transferor, or to the seller's or transferor's spouse or dependent child, or to any other person, business or corporation, at the direction of the seller or transferor, for the remaining unexpired taxes prorated from the first day of the month following the month in which the license plate is surrendered. Any credit allowed for taxes due or any certificate of credit issued may be applied to like taxes owed in any county by the person to whom the credit is allowed or by the person possessing the certificate of credit. No credit, however, shall be allowed on the charge made for registration fees and any tag fees. Such license plates surrendered to the tax collector shall be retained by him, and in no event shall such license plate be attached to any motor vehicle after being surrendered to the tax collector, nor shall any license plate be transferred from one (1) motor vehicle to any other motor vehicle. Certificates of credit shall be designed and furnished by the commissioner.

The credit authorized by this section shall not apply to trailers or semitrailers subject to the tax levied in Section 27-19-18.

SOURCES: Codes, 1930, § 5618; 1942, § 9352-56; Laws, 1928, ch. 230; Laws, 1946, ch. 266, § 56; Laws, 1982, ch. 427, § 13; Laws, 1984, ch. 508, § 10; Laws, 1985, ch. 393, § 1; Laws, 1993, ch. 583, § 1; Laws, 1996, ch. 480, § 3; Laws, 2000, ch. 324, § 4, eff from and after July 1, 2000.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Laws of 1982, ch. 427, § 18, effective July 1, 1982, provides as follows:

"SECTION 18. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of the highway privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1984, ch. 508, § 12, effective July 1, 1984, provides as follows:

"SECTION 12. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws; being Section 27-19-1 et seq., Mississippi Code of 1972, and the Motor Vehicle Ad Valorem Tax Law of 1958, prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of said laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Laws of 1993, ch. 583 § 3, effective October 1, 1993, provides as follows:

"SECTION 3. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the motor vehicle ad valorem and road and bridge privilege tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the motor vehicle ad valorem and road and bridge privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

Laws of 1996, ch. 480, § 4, effective July 1, 1996, provides as follows:

"SECTION 4. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the motor vehicle privilege and ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the motor vehicle privilege and ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws before the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply with such laws."

§ 27-19-143. Reciprocity agreements.

The Chairman of the State Tax Commission or any individual or agency who, or which, shall accede to his duties, the Attorney General and the Governor are hereby authorized and empowered to negotiate, enter into and promulgate reciprocity agreements and compacts with other states and the Dominion of Canada or its provinces, through their respective enforcement divisions, concerning the operation of all motor vehicles, properly registered in such other state upon and over the public highways of the State of Mississippi, in foreign or interstate commerce, without the payment of the privilege license tax provided for in this article, provided that the state with which such agreement is entered into extends like privileges to vehicles properly registered in the State of Mississippi; and provided further, that such agreements or compacts shall not suspend any laws, rules or regulations of this state other than the requirements of the payment of the privilege license tax provided for in this article by residents of such other states.

It is further provided that the Chairman of the State Tax Commission or any individual or agency who, or which, shall accede to his duties, the Attorney General and the Governor may likewise enter into agreements with the duly authorized representatives of other jurisdictions relating to the proportional registration of commercial vehicles in interstate or combined interstate and intrastate commerce. The apportionment may be made on a basis commensurate with and determined on the miles traveled on and use made of the highways of this state as compared with the miles traveled on and use made of other jurisdictional highways or any other equivalent basis of apportionment. It is also provided that the Chairman of the State Tax Commission or any individual or agency who, or which, shall accede to his duties, may collect proportional registration fees due other member jurisdictions and deposit such fees in a special holding fund until the fees may be properly distributed by the Chairman of the State Tax Commission or any individual or agency who, or which, shall accede to his duties, to the jurisdiction, including Mississippi, for which such fees have been collected. The Chairman of the State Tax Commission or any individual or agency who, or which, shall accede to his duties, the Attorney General and the Governor may adopt and promulgate such rules and regulations as shall be necessary to effectuate and administer the provisions herein contained.

It is further provided that the terms of all reciprocity agreements or compacts entered into under the provisions of this section shall, insofar as they relate to common or contract carriers of property, private commercial carriers of property, or common or contract carriers of passengers, be based upon the terms and provisions of Sections 27-61-1 through 27-61-29, and no person shall be entitled to the benefit of the terms and provisions of such agreements and compacts unless and until he fully complies with the requirements, terms and provisions of said Sections 27-61-1 through 27-61-29. The Chairman of the State Tax Commission or any individual or agency who, or which, shall accede to his duties, Attorney General and Governor shall have the power to cancel and abrogate any agreements or compacts entered into under the terms of this section or under any other law heretofore effective, by giving thirty (30) days' notice, in writing, to the enforcement authority of the state with which such agreement was entered into.

SOURCES: Codes, 1942, § 9352-57; Laws, 1938, ch. 148; Laws, 1940, ch. 166; Laws, 1946, ch. 266, § 57; Laws, 1954, ch. 341; Laws, 1974, ch. 491; Laws, 1980, ch. 355; Laws, 1992, ch. 497, § 15, eff from and after November 1, 1992.

Editor's Note — Section 27-3-4 provides that the term "Chairman of the State Tax Commission" shall mean the Commissioner of Revenue of the Department of Revenue.

Cross References — Requirement of reciprocal agreements based on the provisions of interstate commercial carriers motor fuel tax law, see § 27-61-27.

JUDICIAL DECISIONS

1. In general.

Passenger buses are "common or contract carriers of passengers" within the meaning of § 27-19-143, and therefore the Motor Vehicle Comptroller had no authority to enter into an international registration agreement with respect to passenger buses. Mississippi State Tax Comm'n v. Trailways Lines, 567 So. 2d 228 (Miss. 1990).

ATTORNEY GENERAL OPINIONS

Commercial vehicles which are properly registered in another state participating in the reciprocity agreement with the State of Mississippi and commercial vehicles which are properly registered under a proportional registration reciprocity agreement to which the State of Mississippi is a party fall within the exception to the requirement that commercial vehicles must be registered in the county where the owner maintains his principle place of business in Mississippi. Lawrence, Nov. 14, 1991, A.G. Op. #91-0787.

RESEARCH REFERENCES

CJS. 60 C.J.S., Motor Vehicles §§ 157, 158 (3).

§ 27-19-145. Repealed.

Repealed by Laws 1982, ch. 427, § 17, eff from and after July 1, 1982.

[Codes, 1942, § 9352-57; Laws, 1938, ch. 148; Laws, 1940, ch. 166; Laws, 1946, ch. 266, § 57; Laws, 1954, ch. 341]

Editor's Note — Former § 27-19-145 related to vehicles entering state to obtain farm products; interstate carriers making limited use of state highways.

§ 27-19-147. Use tax; imposition.

If the application of any person for a privilege license for any vehicle reveals that the tax for the privilege of using or consuming tangible personal property imposed by the Use Tax Law, Article 1 of Chapter 67 of this title, was not paid at the time the vehicle was acquired, then the person, operator or owner of the vehicle being registered shall be required to pay the tax as provided by the Use Tax Law.

SOURCES: Codes, 1942, § 9352-58; Laws, 1940, ch. 166; Laws, 1942, ch. 136; Laws, 1946, ch. 266, § 58; Laws, 1950, ch. 481, § 1; Laws, 1955, Ex ch. 112, § 1.

Cross References — Comptroller's report and payment of use taxes collected, see § 27-67-5.

RESEARCH REFERENCES

ALR. Sales or use tax on motor vehicle purchased out of state. 45 A.L.R.3d 1270.

Am Jur. 67B Am. Jur. 2d, Sales and Use Taxes § 1 et seq.

CJS. 53 C.J.S., Licenses §§ 50, 52.

§ 27-19-149. Use tax; exceptions.

The tax imposed by Section 27-19-147 shall not apply on the use of motor vehicles which are exempted by Section 27-67-7, Mississippi Code of 1972.

SOURCES: Codes, 1942, § 9352-59; Laws, 1940, ch. 166; Laws, 1946, ch. 266, § 59; Laws, 1950, ch. 481, § 2; Laws, 1955, Ex ch. 112, § 2; Laws, 1966, ch. 655, § 3, eff from and after July 1, 1966.

RESEARCH REFERENCES

ALR. Sales or use tax on motor vehicle purchased out of state. 45 A.L.R.3d 1270.

§ 27-19-151. Use tax; penalties for nonpayment.

Any person, owner or operator of any vehicle, who fails or refuses to pay the tax imposed by Section 27-19-147, shall be liable for said tax, plus damages and interest, and shall be subject to all the administrative provisions of Section 27-67-31 of the Use Tax Law, which incorporates the administrative provisions of the sales tax law.

SOURCES: Codes, 1942, § 9352-60; Laws, 1940, ch. 166; Laws, 1946, ch. 266, § 60; Laws, 1950, ch. 481, § 3; Laws, 1955, Ex ch. 112, § 3.

Cross References — Administration of sales tax law, see § 27-65-87.

§ 27-19-153. Effect of sale or transfer of vehicle upon tax liability; removal of license tags from vehicles of state or local governments upon sale or transfer.

Whenever any vehicle in excess of ten thousand (10,000) pounds, gross vehicle weight, apportioned vehicles, rental and commercial trailers and buses, which have been registered and the annual tax paid thereon shall be sold or transferred, the purchaser or transferee thereof shall not be liable for any further or additional tax for the period of time covered by the original privilege license unless the original license is surrendered and a replacement license issued therefor under the provisions of Section 27-19-71 of this article, or unless there be some change in the classification or gross weight of such vehicle. The provisions of this paragraph shall not apply to trailers and semitrailers subject to the tax levied in Section 27-19-18.

Provided, however, when any vehicle which has been registered by the State of Mississippi or any county or city, levee district, school or drainage district, or any other political subdivision thereof, shall be sold or transferred, the person selling the vehicle for the state or political subdivision thereof shall remove the license tag which was issued to the state or political subdivision thereof for the vehicle being sold, and the purchaser or transferee thereof shall have five (5) full working days, exclusive of the date of delivery, within which to register the vehicle in the proper classification and gross weight bracket and shall pay the privilege license tax required for the vehicle. Any purchaser or transferee failing or refusing to register a vehicle acquired from the state or political subdivision thereof shall be liable for the full annual privilege license tax, plus a penalty thereon as provided in Section 27-19-63.

SOURCES: Codes, 1942, § 9352-62; Laws, 1938, ch. 148; Laws, 1946, ch. 266, § 62; Laws, 1948, ch. 271, § 22; Laws, 1977, ch. 484, § 9; Laws, 1982, ch. 427, § 14; Laws, 2000, ch. 324, § 5, eff from and after July 1, 2000.

Editor's Note — Laws of 1982, ch. 427, § 18, effective July 1, 1982, provides as follows:

"SECTION 18. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the highway privilege tax laws, being Section 27-19-1 et seq., prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of the highway privilege tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

§ 27-19-155. Purchase of license tags or plates by commission; disposition of proceeds of sale generally.

The license or number tag herein provided for shall be purchased by the License Tag Commission, composed of the Governor, Commissioner of Revenue, Attorney General and the State Treasurer, upon competitive bids, after having given three (3) weeks' notice of the time and place of purchase, by publishing said notice in at least three (3) newspapers, at least one (1) of which shall be published in the State of Mississippi, for a period of three (3) weeks prior to the date of purchase. The successful bidder shall enter into a bond with some surety company, authorized to do business in the state, as surety thereon, payable to the State of Mississippi, in a sum equal to the amount of his contract, conditioned for the faithful and prompt carrying out of said bid, and, in the event of the failure to comply with the terms of said contract, the amount of said bond shall be forfeited as liquidated damages and may be recovered by the Attorney General in any appropriate action. The License Tag Commission is hereby authorized and empowered to renegotiate any contract entered into for the purchase of license tags in order to obtain any other or additional tags necessitated by the passage of this article.

All monies received by the Department of Revenue as registration or tag fees, either from the tax collectors, or from licenses issued by the Department of Revenue, shall be paid into the State Treasury on the same day in which such funds are collected by the Department of Revenue.

SOURCES: Codes, 1930, § 5623; 1942, §§ 9352-14, 9352-63; Laws, 1928, ch. 230; Laws, 1938, ch. 148; Laws, 1946, ch. 266, §§ 14, 63; Laws, 1950, ch. 408, § 5; Laws, 1956, ch. 383, § 9; Laws, 1968, ch. 361, § 28; Laws, 1972, ch. 501, § 1, 1976, ch. 396, § 2; Laws, 1980, ch. 561, § 16; Laws, 1981, ch. 524, § 13; Laws, 1984, ch. 478, § 13; Laws, 2010, ch. 390, § 2; Laws, 1st Ex Sess, 2017, ch. 7, § 14, eff from and after passage (approved June 23, 2017.)

Editor's Note — Laws of 1984, ch. 478, § 3, effective from and after July 1, 1984, provides that:

"SECTION 3. For purpose of this section, requirements that funds be deposited on the same day "collected" shall mean when remittances of tax collections and reports in connection therewith shall have been subjected to only minimum essential but expeditious processing."

Laws of 1984, ch. 478, § 35, effective July 1, 1984, provides:

"SECTION 35. The provisions of this act shall control if in conflict with any other statute, the operation of which would tend to frustrate the purposes of this act."

Amendment Notes — The 2017 amendment, effective June 23, 2017, substituted "Department of Revenue" for "State Tax Commission" throughout; and deleted the former last sentence of the second paragraph, which read: "On April 1, 2010, and on the first day of each month succeeding the month in which registration or tag fees are received by the Department of Revenue, the portion of the receipts equal to the cost of the license tags, decals and associated freight costs shall be deposited into the special fund created in Section 27-19-179."

Cross References — Establishment and maintenance of a vehicle registration renewal system by the Department of Revenue with the approval of the license tag commission, see § 27-19-31.

Transfer of powers, duties and functions of State Tax Commission and chairman of the State Tax Commission to the Commissioner of Revenue acting through the Department of Revenue, see § 27-3-4.

State Tax Commission as meaning the Commissioner of Revenue of the Department of Revenue, see § 27-19-3.

Highway patrol operating fund, see § 45-1-23.

ATTORNEY GENERAL OPINIONS

Associate Commissioner of Mississippi State Tax Commission has no statutory authority to participate or to provide input in decision to purchase motor vehicle license tags and decals. Martinson, April 4, 1990, A.G. Op. #90-0256.

RESEARCH REFERENCES

ALR. Application of requirement that newspaper be locally published for official notice publication. 85 A.L.R.4th 581.

§ 27-19-156. Contracts for purchase of license tags may permit vendors to reduce cost of license tag contract or generate additional revenue by offering advertising services in connection with the sale and distribution of license tags.

In contracts entered into by the License Tag Commission and a vendor for the purchase of motor vehicle license tags, or in separate contracts entered into with other vendors, the commission may agree to include within the terms of any such contract provisions to permit the vendor to offer advertising services in connection with the sale and distribution of such license tags if such advertising services would reduce the cost of the license tag contract or would generate additional revenue for the state.

SOURCES: Laws, 2004, ch. 375, § 1, eff from and after passage (approved Apr. 20, 2004.)

§ 27-19-157. Purchase of license tags or plates; purchase from penitentiary.

If legislation be passed requiring license tags and numbered plates to be made by the prisoners at the state penitentiary, then, in that event such tags and plates shall be procured or purchased from the penitentiary upon such terms as may be prescribed by law.

SOURCES: Codes, 1942, § 9352-63.5; Laws, 1956, ch. 383, § 10, eff July 1, 1956.

§ 27-19-159. Distribution of collections.

[With regard to any county which is exempt from the provisions of Section 19-2-3, this section shall read as follows:]

Monies collected by the State Tax Commission or remitted to said commission by tax collectors or other officers, as proceeds from the tax imposed by this article, and subject to tax collector's commissions and fees, shall be apportioned by the commissioner who shall determine such amounts as due each county and shall certify to the State Treasurer the amount due each county at the end of each month.

The State Treasurer shall requisition monies from such accounts in such amounts as determined and certified by the Chairman of the State Tax Commission. The State Fiscal Management Board shall deliver the warrant to the State Treasurer who shall transfer such funds to each county by warrant or by electronic funds transfer on or before the fifteenth of the month following collection by the commission to the depositories of the counties of the state, upon signed receipt from the chancery clerk of each county, as follows:

One-third (⅓) of said amount shall be paid to the counties in the proportion which the monthly computed number of registered motor vehicles situated therein bears to the whole monthly computed number of such vehicles registered in the state; one-third (⅓) of said amount shall be paid to the counties in the proportion which the number of square miles of each county bears to the total square miles in the state; and one-third (⅓) of said amount shall be paid to the counties in the proportion which the population of each county bears to the total population of the state, as shown by the last preceding federal census. Said sums shall constitute a road fund of such county receiving its proportionate share and shall thereafter be used as follows:

In any county having countywide road or bridge bonds, or supervisors district, or district road or bridge bonds outstanding, which exceed in the aggregate twelve percent (12%) of the assessed valuation of the taxable property of the county or district, it shall be the duty of the board of supervisors to set aside not less than sixty percent (60%) of such county's or district's share of the tax paid to such county under the provisions of this article, to be used in paying the principal and interest of such road or bridge bonds as they mature.

In any county having countywide road or bridge bonds, or district road or bridge bonds outstanding, which exceed in the aggregate five percent (5%) of the assessed valuation of the taxable property of the county, but which do not exceed in the aggregate twelve percent (12%) of the assessed valuation of the taxable property of the county, it shall be the duty of the board of supervisors to set aside not less than thirty-five percent (35%) of such county's share to be used in paying the principal and interest of such road or bridge bonds as they mature. And, in any county having countywide road or bridge bonds or district road or bridge bonds outstanding which do not exceed in the aggregate five percent (5%) of the assessed valuation of the taxable property of the county, it shall be the duty of the board of supervisors to set aside not less than ten percent (10%) of such county's share of the proceeds of the tax paid to such county under the provisions of this article to be used in paying the principal and interest on such road or bridge bonds as they mature.

The portion of such county's share of the privilege taxes imposed by this article thus set aside for the payment of the principal and interest of road or bridge bonds, as provided for in this section, shall be used, first, in paying the currently maturing installments of principal and interest of countywide road and bridge bonds, if there be any such countywide road or bridge bonds outstanding, and secondly, in paying the currently maturing installments of principal and interest of district road or bridge bonds outstanding. It shall be the duty of the board of supervisors to pay bonds and interest maturing in each supervisors district out of such district's share of the privilege taxes imposed by this article.

The remaining portion of such county's share of the privilege taxes, after setting aside the portion above provided for the payment of principal and interest of bonds, shall be used in the construction and maintenance of any public highways, bridges or culverts of the county, including the roads in special or separate road districts, in the discretion of the board of supervisors; or in paying the interest and principal of county road and bridge bonds or district road and bridge bonds, in the discretion of the board of supervisors.

In any county having no countywide road or bridge bonds or district road or bridge bonds outstanding, all of such county's share of the privilege taxes paid to such county under the provisions of this article shall be used in the construction, reconstruction and maintenance of the public highways, bridges or culverts of the county, as the board of supervisors may determine.

[With regard to any county which is required to operate on a countywide system of road administration as described in Section 19-2-3, this section shall read as follows:]

Monies collected by the State Tax Commission or remitted to said commission by tax collectors or other officers, as proceeds from the tax imposed by this article and subject to tax collector's commissions and fees, shall be apportioned by the commissioner who shall determine such amounts as due each county and shall certify to the State Treasurer the amount due each county at the end of each month.

The State Treasurer shall requisition monies from such accounts in such amounts as determined and certified by the Chairman of the State Tax Commission. The State Fiscal Management Board shall deliver the warrant to the State Treasurer who shall transfer such funds to each county by warrant or by electronic funds transfer on or before the fifteenth of the month following collection by the commission to the depositories of the counties of the state, upon signed receipt from the chancery clerk of each county, as follows:

One-third (⅓) of said amount shall be paid to the counties in the proportion which the monthly computed number of registered motor vehicles situated therein bears to the whole monthly computed number of such vehicles registered in the state; one-third (⅓) of said amount shall be paid to the counties in the proportion which the number of square miles of each county bears to the total square miles in the state; and one-third (⅓) of said amount shall be paid to the counties in the proportion which the population of each county bears to the total population of the state, as shown by the last preceding federal census. Said sums shall constitute a road fund of such county receiving its proportionate share and shall thereafter be used as follows:

In any county having road or bridge bonds outstanding which exceed in the aggregate twelve percent (12%) of the assessed valuation of the taxable property of the county, it shall be the duty of the board of supervisors to set aside not less than sixty percent (60%) of such county's share of the tax paid to such county under the provisions of this article, to be used in paying the principal and interest of such road or bridge bonds as they mature.

In any county having road or bridge bonds outstanding which exceed in the aggregate five percent (5%) of the assessed valuation of the taxable property of the county, but which do not exceed in the aggregate twelve percent (12%) of the assessed valuation of the taxable property of the county, it shall be the duty of the board of supervisors to set aside not less than thirty-five percent (35%) of such county's share to be used in paying the principal and interest of such road or bridge bonds as they mature. And, in any county having road or bridge bonds outstanding which do not exceed in the aggregate five percent (5%) of the assessed valuation of the taxable property of the county, it shall be the duty of the board of supervisors to set aside not less than ten percent (10%) of such county's share of the proceeds of the tax paid to such county under the provisions of this article to be used in paying the principal and interest on such road or bridge bonds as they mature.

The portion of such county's share of the privilege taxes imposed by this article thus set aside for the payment of the principal and interest of road or bridge bonds, as provided for in this section, shall be used in paying the currently maturing installments of principal and interest of road and bridge bonds, if there be any such road or bridge bonds outstanding.

The remaining portion of such county's share of the privilege taxes, after setting aside the portion above provided for the payment of principal and interest of bonds, shall be used in the construction and maintenance of any public highways, bridges or culverts of the county, in the discretion of the board of supervisors; or in paying the interest and principal of county road and bridge bonds, in the discretion of the board of supervisors.

In any county having no road or bridge bonds outstanding, all of such county's share of the privilege taxes paid to such county under the provisions of this article shall be used in the construction, reconstruction and maintenance of the public highways, bridges or culverts of the county, as the board of supervisors may determine.

SOURCES: Codes, 1942, § 9352-64; Laws, 1938, ch. 148; Laws, 1946, ch. 266, § 64; Laws, 1962, ch. 534; Laws, 1968, ch. 361, § 29; Laws, 1981, ch. 309, § 3; Laws, 1984, ch. 478, § 14; Laws, 1988 Ex Sess, ch. 14, § 16; Laws, 1992, ch. 497, § 16, eff from and after November 1, 1992.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue, and "Chairman of the State tax Commission" shall mean the Commissioner of Revenue of the Department of Revenue.

Section 27-104-1 provides that the term "Fiscal Management Board" shall mean the "Department of Finance and Administration".

Laws of 1984, ch. 478, § 3, effective from and after July 1, 1984, provides:

"SECTION 3. For purpose of this section, requirements that funds be deposited on the same day "collected" shall mean when remittances of tax collections and reports in connection therewith shall have been subjected to only minimum essential but expeditious processing."

Laws of 1984, ch. 478, § 35, effective July 1, 1984, provides:

"SECTION 35. The provisions of this act shall control if in conflict with any other statute, the operation of which would tend to frustrate the purposes of this act."

Cross References — Apportionment of tax collections, see § 27-3-57.

Apportionment of excise taxes on gasoline and petroleum products, see § 27-5-101.

Distribution of privilege taxes collected by Department of Revenue, see § 27-19-11.

Distribution of tax proceeds from motor vehicle dealer tag permit law, see § 27-19-325.

Applicability of this section to taxes imposed by Motor Vehicle Dealer Tag Permit Law, see § 27-19-325.

Use of motor vehicle privilege taxes to pay local road bonds, see §§ 65-15-9, 65-15-21.

Use of motor vehicle privilege taxes for sea wall bonds, see § 65-33-45.

ATTORNEY GENERAL OPINIONS

Additional privilege taxes collected pursuant to Section 27-19-11 must be distributed to the counties and utilized by county boards of supervisors pursuant to Section 27-19-159, and a school district is not entitled to a portion of the Motor Vehicle Privilege Tax imposed by state law upon property carriers and buses. Foxworth, Oct. 20, 2000, A.G. Op. #2000-0623.

RESEARCH REFERENCES

Am Jur. 7 Am. Jur. 2d, Automobiles and Highway Traffic § 80.

CJS. 60 C.J.S., Motor Vehicles § 169.

§§ 27-19-161 through 27-19-165. Repealed.

Repealed by Laws, 1982, ch. 427, § 17, eff from and after July 1, 1982.

§ 27-19-161. [Codes, 1930, § 5624; 1942, § 9352-65; Laws, 1928, chs. 109, 230; Laws, 1946, ch. 266, § 65; Laws, 1977, ch. 484, § 10]

§ 27-19-163. [Codes, 1930, § 5625; Laws, 1942, § 9352-66; Laws, 1928, ch. 109; Laws, 1946, ch. 266, § 66]

§ 27-19-165. [Codes, 1930, § 5626; Laws, 1942, § 9352-67; Laws, 1928, ch. 109; Laws, 1946, ch. 266, § 67; Laws, 1968, ch. 361, § 30]

Editor's Note — Former § 27-19-161 provided for tax collector to file detailed statement.

Former § 27-19-163 provided for assessor to assess all vehicles listed.

Former § 27-19-165 provided for penalty for official failure to act.

§ 27-19-167. Declaration of policy.

All taxes, fees and other charges imposed by this article are hereby declared to be levied against persons operating motor vehicles upon the highways of this state, as reasonable compensation to the State of Mississippi for the use of such highways.

SOURCES: Codes, 1942, § 9352-68; Laws, 1946, ch. 266, § 68, eff from and after April 1, 1946.

§ 27-19-169. Privileges of surviving spouses of members of military killed on active duty; motor vehicle license plates; privilege tax exemption; penalty for violation.

Any legal resident of the State of Mississippi who is the unremarried surviving spouse of a member of the Armed Forces of the United States, a reserve component of the Armed Forces or of the National Guard, who, while on active duty, is killed or dies in time of war or national emergency declared by the President of the United States, or in an area determined by the Secretary of Defense to be of immediate military hazard, is privileged to purchase annually one (1) motor vehicle license plate or tag in his county of legal residence, for the sum of One Dollar ($1.00) in total cost, regardless of make or model of motor vehicle. The registration year of such motor vehicle shall commence the first day of the month in which application for registration is made, as provided in Section 27-19-31.

Not more than one (1) such motor vehicle license plate or tag shall be issued to each such qualified spouse. This section pertains only to license plates for private passenger motor vehicles or pickup trucks. Proof of ownership of each particular motor vehicle for which a license plate or tag is requested must be shown at time of application for such plate or tag.

Vehicles owned by qualified spouses are hereby exempt from all privilege taxes. At the time of application or renewal registration, a surviving spouse who desires to retain the distinctive plate or tag issued under this section shall file with the county tax collector a sworn statement that the spouse is unmarried. Any such vehicle when so registered shall be exempt from all privilege taxes.

The State Tax Commission is directed to prescribe the color and design for license plates or tags issued under this section.

A license issued under this section shall not be transferable to any other person.

Any person evading or violating any of the provisions of this section, or attempting to secure benefits hereunder to which he is not entitled, shall be guilty of a misdemeanor and upon conviction shall be fined not less than One Hundred Dollars ($100.00) nor more than One Thousand Dollars ($1,000.00).

SOURCES: Laws, 1994, ch. 512, § 1, eff from and after October 1, 1994.

Editor's Note — This section was enacted with a subsection (1) but no subsection (2). The subsection (1) designation has been deleted at the direction of Codification Counsel.

Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

§ 27-19-171. Certificate of tax loss from implementation of Section 27-19-169; reimbursement.

(1) As used in this section:

(a) "Tax loss" means the exemption from ad valorem taxes allowed pursuant to Section 27-51-41(2)(j), (k) and (*l*).

(b) "Reimbursement of tax loss" means the amount of tax loss reimbursed to each local taxing unit as determined pursuant to this section.

(c) "Local taxing unit" means any county, municipality, school district or other local entity that levies an ad valorem tax, or for which an ad valorem tax is levied, to fund all or a portion of its budget.

(2) The tax collector of each county shall prepare a certificate of tax loss resulting from the approved applications for motor vehicle license plates or tags made pursuant to Section 27-19-169, Section 27-19-53 and Section 27-19-54, which certificate shall be made on forms prescribed by the State Tax Commission. Such certificate shall show truly and correctly the total number of approved applications and the total tax loss resulting from the approved applications. The certificates shall be made in duplicate and be certified by the tax collector as being true and correct. Not later than June 1 of each year he shall forward the original certificates to the State Tax Commission and retain the duplicate certificates in his file as a public record.

(3) On July 1 of each year the State Tax Commission shall certify to the Department of Finance and Administration the amount of the reimbursement of tax loss due each local taxing unit. The Department of Finance and Administration shall, upon receipt of the certified amount of tax loss due each local taxing unit from the State Tax Commission, issue his warrants on the State Treasurer to pay to the local taxing units the amount as certified by the State Tax Commission. The warrant shall be made payable to the official depository for the funds of the local taxing unit. The Department of Finance and Administration shall issue no warrant for such purpose except upon the certification of the State Tax Commission. The State Treasurer shall pay the warrants of the Department of Finance and Administration out of any monies in the State Treasury appropriated for the purposes of this section.

SOURCES: Laws, 1994, ch. 512, § 2, eff from and after October 1, 1994.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

§ 27-19-177. Restriction on political use of funds derived from fees collected from issuance of distinctive or special license tags.

Notwithstanding any other provision of law to the contrary, any entity receiving funds that are derived from fees collected from the issuance of distinctive or special license tags under this chapter shall not use such funds to attempt to influence any legislation or any political campaign on behalf of or in opposition to any candidate for public office.

SOURCES: Laws, 2003, ch. 529, § 39, eff from and after July 1, 2003.

§ 27-19-179. Department of Revenue License Tag Acquisition Fund; purpose; funding of expenses of Department of Revenue License Tag Acquisition Fund Program; deposit of user charges and fees authorized under this section into State General Fund.

(1) There is created in the State Treasury a special fund to be designated as the "Department of Revenue License Tag Acquisition Fund." The special fund shall consist of monies deposited therein under Sections 27-19-99 and 27-19-155 and monies from any other source designated for deposit into the fund. Unexpended amounts remaining in the special fund at the end of a fiscal year shall not lapse into the State General Fund, and any interest earned or investment earnings on amounts in the fund shall be deposited to the credit of the fund.

(2) From and after July 1, 2010, monies in the special fund may be used by the Department of Revenue for the purpose of paying the costs incurred for purchasing license tags and decals and associated freight costs under Section 27-19-1 et seq. The department may escalate its budget and expend monies from the special fund in accordance with rules and regulations of the Department of Finance and Administration in a manner consistent with the escalation of federal funds.

(3) From and after July 1, 2016, the expenses of the Department of Revenue License Tag Acquisition Fund Program shall be defrayed by appropriation from the State General Fund and all user charges and fees authorized under this section shall be deposited into the State General Fund as authorized by law and as determined by the State Fiscal Officer.

(4) From and after July 1, 2016, no state agency shall charge another state agency a fee, assessment, rent or other charge for services or resources received by authority of this section.

SOURCES: Laws, 2010, ch. 390, § 3; Laws, 2016, ch. 459, § 65; Laws, 1st Ex Sess, 2017, ch. 7, § 15, eff from and after passage (approved June 23, 2017.)

Editor's Note — Laws of 2016, ch. 459, § 1, codified as § 27-104-201 and effective July 1, 2016, provides:

"SECTION 1. This act shall be known and may be cited as the 'Mississippi Budget Transparency and Simplification Act of 2016.' "

Amendment Notes — The 2016 amendment substituted references to "Department of Revenue" and "department" for "State Tax Commission" and "commission" throughout; and added (3) and (4).

The 2017 amendment, effective June 23, 2017, in (3), substituted "the Department of Revenue License Tag Acquisition Fund Program" for "this agency" and added "and as determined by the State Fiscal Officer" at the end.

Cross References — Transfer of powers, duties and functions of State Tax Commission and chairman of the State Tax Commission to the Commissioner of Revenue acting through the Department of Revenue, see § 27-3-4.

Prohibition against one state agency charging another state agency fees, etc., for services or resources received, see § 27-104-203.

Defrayal of expenses of certain state agencies by appropriation of Legislature from General Fund, see § 27-104-205.

ARTICLE 3.

MOTOR VEHICLE DEALER TAG PERMIT LAW.

SEC.

27-19-301. Short title.
27-19-303. Definitions.
27-19-305. Motor vehicle dealer tag permit; denial of application; revocation of permit.
27-19-307. Tag expiration date.
27-19-309. Fees; distinguishing number tags.
27-19-311. Repealed.
27-19-313. Records.
27-19-315. Repealed.
27-19-316. Reports.
27-19-317. Repealed.
27-19-319. Dealer's use of distinguishing number tags.
27-19-320. Use of dealer's license tag by relative of dealership owner.
27-19-321. Other use of dealer's distinguishing number tags.
27-19-323. Display of dealer distinguishing number tags.
27-19-325. Distribution of tax proceeds.
27-19-327. Penalties.
27-19-329. Repealed.
27-19-331. Repealed.
27-19-333. Dealer license plates; manner of distinguishing types of dealers.
27-19-335. Enforcement; duties of state tax commission and other enforcement officers; disposition of penalties.
27-19-337. Repealed

§ 27-19-301. Short title.

This article shall be known as "The Motor Vehicle Dealer Tag Permit Law."

SOURCES: Codes, 1942, § 9352-101; Laws, 1966, ch. 577, § 1, eff from and after October 31, 1966.

§ 27-19-303. Definitions.

The following words and phrases, when used in this article, shall for purposes thereof have the meaning respectively ascribed thereto as follows:

(a) "Motor vehicle" shall mean every vehicle intended primarily for use and operation on the public highways, which is self-propelled and every vehicle intended primarily for operation on the public highways, which is not driven or propelled by its own power, but which is designed either to be attached to and become a part of or to be drawn by a self-propelled vehicle, but not including farm tractors and other machines and tools used in production, harvesting and care of farm products.

(b) "Person" shall mean every natural person, firm, copartnership, association or corporation.

(c) "Motor vehicle dealer" shall mean any business engaged in the selling or exchanging of new or new and used motor vehicles or used vehicles; and, which has an established place of business open for inspection at any time by any peace officer or the Commissioner of Revenue of the Department of Revenue or one (1) of his authorized representatives during reasonable hours; and, which buys and sells or exchanges at least twenty-four (24) motor vehicles per year that are the same motor vehicle type for which distinguishing number tags are being sought under this article. For purposes of this paragraph, each of the following categories shall be considered a different motor vehicle type:

(i) Motor vehicles (as defined under Section 27-19-3) with a gross vehicle weight (as defined under Section 27-19-3) of less than sixteen thousand (16,000) pounds, not including motorcycles;

(ii) Motorcycles;

(iii) Trailers, semitrailers and house trailers; and

(iv) Motor vehicles not included in subparagraphs (i), (ii) and (iii) of this paragraph.

(d) "Dealer" shall mean such of the principal officers of a corporation registered as a motor vehicle dealer, and such of the partners of a copartnership registered as a motor vehicle dealer as are actively and principally engaged in the motor vehicle business. The term "dealer" shall not include:

(i) Directors, stockholders or inactive partners; or

(ii) Receivers, trustees, administrators, executors, guardians, or other persons appointed by or acting under any judgment or order of any court, whether state or federal; or

(iii) Public officers while performing their official duties; or

(iv) Persons disposing of motor vehicles acquired for their own use and actually so used when the same shall have been used, so acquired in good faith, and not for the purpose of avoiding the provisions of this article; or

(v) Persons who shall sell motor vehicles as an incident to their principal business but who are not engaged primarily in selling motor vehicles. The foregoing shall include only finance companies or banks which sell repossessed motor vehicles, and insurance companies which sell motor vehicles which they have taken into their possession as an incident of payment made under policies of insurance, and which do not maintain a used car lot or building with one or more employed motor vehicle salesmen.

(e) "New motor vehicle dealer" shall mean a business dealing in new motor vehicles, tractors, trailers or semitrailers, or new and used motor vehicles, tractors, trailers or semitrailers.

(f) "Used motor vehicle dealer" shall mean a business dealing in used motor vehicles, tractors, trailers or semitrailers. "Automobile dismantlers" shall also be classified as used motor vehicle dealers.

(g) "Established place of business" shall mean any place owned or leased and regularly occupied by any person for the primary and principal purpose of engaging in selling, buying, bartering, exchanging or dealing in motor vehicles, tractors, trailers or semitrailers, whether same may be displayed or offered for sale and where the books and records required of the conduct of such business are maintained and kept. Established places of business shall be open for inspection at any time by any peace officer or employee of the Department of Revenue during reasonable hours. To constitute a place of business, it shall be apparent that there is a holding out to the general public that an establishment is offering motor vehicles, tractors, trailers and semitrailers for sale. There shall be an office separate from and not in conjunction with or related to any other business for the purpose of transacting the business of offering motor vehicles, tractors, trailers or semitrailers for sale, or in lieu of such office there shall be an adequate display of identification as a motor vehicle dealer as specified by the Commissioner of Revenue of the Department of Revenue.

(h) "Automobile dismantler" shall mean any person who maintains an established place of business and who is engaged in the business of buying, selling or exchanging used motor vehicles, mobile homes or house trailers for the purpose of remodeling, taking apart or rebuilding same or buying and selling of parts of used motor vehicles and shall be classified as a used motor vehicle dealer.

(i) "Automobile auction" shall mean any person, firm, association, corporation or trust, resident or nonresident, acting as an agent for the purchaser or seller of motor vehicles.

(j) "Department" or "commission" shall mean the Commissioner of Revenue of the Department of Revenue.

(k) "Limited motor vehicle dealer" or "limited dealer" shall mean any business engaged in the selling or exchanging of new or used motor vehicles, or both, which buys and sells or exchanges fewer than the number of motor vehicles required to be sold or exchanged in order to fall within the definition of the term "motor vehicle dealer" and is granted a limited license at the discretion of the Commissioner of Revenue of the Department of Revenue. Such limited dealer shall be awarded all privileges of a "motor vehicle dealer," except for the purchase and use of distinguishing number tags. A limited dealer shall abide by all provisions and requirements of this article associated with a "motor vehicle dealer."

(*l*) "Wholesale motor vehicle dealer" or "wholesale dealer" shall mean any business engaged in the selling or exchanging of new or used motor vehicles, or both, strictly on a wholesale basis with no inventory being maintained which is granted a wholesale license at the discretion of the Commissioner of Revenue of the Department of Revenue. Such wholesale dealer shall be awarded all privileges of a "motor vehicle dealer." A wholesale dealer shall abide by all provisions and requirements of this article associated with a "motor vehicle dealer," except for the requirement of the "established place of business" and the requirement to buy, sell or exchange a certain number of motor vehicles per year.

SOURCES: Codes, 1942, § 9352-102; Laws, 1966, ch. 577, § 2; Laws, 1979, ch. 460, § 1; Laws, 1996, ch. 405, § 1; Laws, 2001, ch. 596, § 46; Laws, 2005, ch. 403, § 1; Laws, 2009, ch. 492, § 59; Laws, 2015, ch. 400, § 2, eff from and after July 1, 2015.

Editor's Note — Laws of 2009, ch. 492, § 144, effective July 1, 2010, provides: "SECTION 144. Nothing in this act shall affect or defeat any assessment, refund claim, request for waiver of a tax penalty, the suspension, revocation, surrender, seizure or denial of permit, tag or title, the suspension, revocation or denial of a permit, approved manager status, qualified resort area or forfeiture under the Local Option Alcoholic Beverage Control Law, Section 67-1-1 et seq., the administrative appeal or judicial appeal of any of the foregoing acts or any other action taken by the Mississippi State Tax Commission or by the Chairman of the Mississippi State Tax Commission prior to the effective date of this act. The provisions of the laws relating to the administrative appeal or judicial review of such actions which were in effect prior to the effective date of this act are expressly continued in full force, effect and operation for the purpose of providing an administrative appeal and/or judicial review, where previously provided, of such actions, except to the extent that any matter is pending on an administrative appeal before the three (3) member Mississippi State Tax Commission on the effective date will after the effective date of this act be heard and decided by the Board of Tax Appeals as the successor of the Mississippi State Tax Commission in regard to administrative appeals."

Cross References — Department of Revenue see, § 27-3-1 et seq.

Transfer of powers, duties and functions of State Tax Commission and Chairman of the State Tax Commission to the Commissioner of Revenue acting through the Department of Revenue, see § 27-3-4.

§ 27-19-305. Motor vehicle dealer tag permit; denial of application; revocation of permit.

(1) A dealer shall make application to the commission on forms prescribed and furnished him to obtain a distinguishing number for such motor vehicles as are owned by such dealer. The commission shall issue to the applicant a motor vehicle dealer tag permit containing the name and address of the dealership and such further information as the commission may determine to be necessary. The place of business or agency herein referred to shall mean a place in any city, town, or locality where motor vehicles owned or assigned to such dealer are regularly kept or exposed for sale in the custody or control of the dealer, salesman, employee, or agent of such dealer.

(2) The commission may deny the application for a permit or revoke the permit of any person who has failed or is failing to comply with the provisions of this article. The commission may deny the application for a permit or revoke the permit of any person who has failed to satisfy all of the finally determined tax liabilities owed by that person. For purposes of this subsection, "finally determined tax liabilities" means any state tax, fee, penalty and/or interest owed by a person to the State of Mississippi where the assessment of the liability has been made against that person as provided by law and the assessment is not subject to any further timely filed administrative or judicial review.

SOURCES: Codes, 1942, § 9352-103; Laws, 1966, ch. 577, § 3; Laws, 1981, ch. 524, § 14; Laws, 2007, ch. 338, § 1, eff from and after July 1, 2007.

Cross References — Commission as meaning the Commissioner of Revenue of the Department of Revenue, see § 27-19-303.

JUDICIAL DECISIONS

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.

I. UNDER CURRENT LAW.

1.-5. [Reserved for future use.]

II. UNDER FORMER LAW.

6. In general.

That a car operated by the dealer's employee bore a dealer's tag does not estop the dealer from showing that the employee was not acting within the scope of his employment at the time of the accident. Bradley v. Holmes, 248 Miss. 44, 157 So. 2d 801 (1963).

RESEARCH REFERENCES

Am Jur. 7 Am. Jur. 2d, Automobiles and Highway Traffic § 128.

CJS. 60 C.J.S., Motor Vehicles § 84.

§ 27-19-307. Tag expiration date.

Motor vehicle dealer tag permits and tags shall expire on October 31 next following the date of issuance.

SOURCES: Codes, 1942, § 9352-104; Laws, 1966, ch. 577, § 4, eff from and after October 31, 1966.

§ 27-19-309. Fees; distinguishing number tags.

(1) An application for a motor vehicle dealer tag permit, new or used, must be accompanied by a fee of One Hundred Dollars ($100.00). The State Tax Commission shall furnish distinguishing number tags at a fee of Thirty-five Dollars ($35.00) each and a tag fee of Three Dollars and Seventy-five Cents ($3.75). A dealer shall be limited to twelve (12) tags at Thirty-five Dollars ($35.00) each and any additional tags shall be Seventy-five Dollars ($75.00) each, plus a tag fee of Three Dollars and Seventy-five Cents ($3.75) for each tag. Provided, that the application required herein shall have a space on same for the inclusion of the sales tax number of the applicant.

(2) If a motor vehicle dealer is engaged only in buying, selling or exchanging motorcycles, the application for a motor vehicle dealer tag permit must be accompanied by a fee of Fifty Dollars ($50.00). The State Tax Commission shall furnish motorcycle dealer tags at a fee of Six Dollars ($6.00) each, and Three Dollars and Seventy-five Cents ($3.75) for each tag fee. Such dealer shall be issued only motorcycle dealer distinguishing number tags, and the tags shall be displayed only upon a motorcycle.

(3) A motor vehicle dealer engaged only in buying, selling, or exchanging of trailers, semitrailers or house trailers shall pay a fee of Seventy-five Dollars ($75.00) for his permit. The State Tax Commission shall furnish distinguishing

number tags for such at a fee of Ten Dollars ($10.00) each, plus Three Dollars and Seventy-five Cents ($3.75) for each tag fee. Such dealer shall be issued only trailer dealer distinguishing number tags, and the tags shall be displayed only upon a trailer, semitrailer or house trailer.

(4) A manufacturer or manufacturer's branch, who is engaged only in delivering to and from the factory and located within the State of Mississippi, shall pay a fee of Fifty Dollars ($50.00) for his permit and may purchase a distinguishing number tag upon making application to the State Tax Commission for a fee of Ten Dollars ($10.00), plus Three Dollars and Seventy-five Cents ($3.75) for a tag fee. Such manufacturer shall be issued only manufacturer tags, and the tags shall be displayed only upon those manufactured vehicles.

(5) A heavy truck dealer shall pay a fee of One Hundred Dollars ($100.00) for his permit and may purchase, for use in accordance with Section 27-19-319, distinguishing number tags for a fee of One Hundred Twenty-five Dollars ($125.00) each, plus a tag fee of Three Dollars and Seventy-five Cents ($3.75) each. Such dealer shall be issued only heavy truck tags and the tags shall be displayed only upon a heavy truck.

(6) A manufacturer whose distribution or import companies operate a regional vehicle parts warehouse, distribution or preparation facilities located in a county wherein U.S. Highway 51 and State Highway 4 intersect within the State of Mississippi, shall pay an annual fee of One Hundred Dollars ($100.00) for a permit and may purchase a distinguishing number tag upon making application to the State Tax Commission for a fee of Fifty Dollars ($50.00), plus Three Dollars and Seventy-five Cents ($3.75) for a tag fee. Such manufacturer shall be issued tags to be utilized by vehicles owned by the manufacturer and which are used by the manufacturer for testing, distribution, evaluation, incentives and promotion. The number of tags issued to a manufacturer by the State Tax Commission shall not exceed fifty (50).

(7) Beginning July 1, 1987, and until the date specified in Section 65-39-35, there shall be levied a tag fee of Five Dollars ($5.00) in addition to the tag fee of Three Dollars and Seventy-five Cents ($3.75) levied in this section. Such additional fee shall be levied in the same manner as the tag fee of Three Dollars and Seventy-five Cents ($3.75).

(8) A motor vehicle manufacturer operating a project as defined in Section 57-75-5(f)(iv)1 or Section 57-75-5(f)(xxi) shall pay an annual fee of One Hundred Dollars ($100.00) for a permit and may purchase a distinguishing number tag upon making application to the State Tax Commission for a fee of Fifty Dollars ($50.00), plus Three Dollars and Seventy-five Cents ($3.75) for a tag fee. Such manufacturer shall be issued tags to be utilized by vehicles owned by the manufacturer and which are used by the manufacturer primarily for maintenance at the project site and for testing, demonstration, evaluation, incentives and promotion. The number of tags issued to such manufacturer by the State Tax Commission shall not exceed three hundred (300).

(9) The number of distinguishing number tags issued to each dealer shall be determined by the State Tax Commission. In addition, only those dealer distinguishing number tags authorized and purchased by the State Tax

Commission will be considered as a valid dealer distinguishing number tag and any tag manufactured by any other means and held out to the public as being a dealer distinguishing number tag shall be a violation of this section and a penalty of Five Hundred Dollars ($500.00) shall be assessed by the State Tax Commission, which shall be in addition to any penalty authorized by law. Display of the tag in question on a vehicle shall be considered prima facia evidence of the violation.

SOURCES: Codes, 1942, § 9352-105; Laws, 1966, ch. 557, § 5; Laws, 1973, ch. 439, § 1; Laws, 1979, ch. 460, § 2; Laws, 1987, ch. 322, § 24; Laws, 1994, ch. 557, § 17; Laws, 1996, ch. 405, § 2; Laws, 2000, ch. 536, § 28; Laws, 2000, 3rd Ex Sess, ch. 1, § 19; Laws, 2007, ch. 303, § 7, eff from and after passage (approved Mar. 2, 2007.)

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Laws of 1987, ch. 322, § 32, effective July 1, 1987, provides as follows:

"SECTION 32. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the tax laws amended by this act prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of such tax laws as amended by this act are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and execution of any warrant under such laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

See Section 65-39-35 for events which must occur for reductions in certain taxes and rates to take effect.

Cross References — Apportionment of additional tag fee levied under this section, see § 27-19-325.

§ 27-19-311. Repealed.

Repealed by Laws, 1996, ch. 405, § 5, eff from and after July 1, 1996.

[Codes, 1942, § 9352-106; Laws, 1966, ch. 577, § 6; Laws, 1979, ch. 460, § 4]

Editor's Note — Former § 27-19-311 was entitled: Automobile auction.

§ 27-19-313. Records.

Motorcycle dealers, automobile dismantlers, automobile auctions, and motor vehicle dealers, shall have posted in plain sight in their places of business, their motor vehicle dealer tag permits, state sales tax permits, and county or city privilege licenses, for the carrying on of their particular businesses. Such persons shall maintain a record, in their established place of business, containing the following information, which shall be open for inspection at any time by any peace officer or employee of the commission during reasonable hours:

(a) Every motor vehicle bought, sold, exchanged, received or accepted for sale or exchange.

(b) Every motor vehicle which is bought or otherwise acquired, or dismantled.

(c) The name and address of the person from whom such motor vehicle was purchased or acquired, the date thereof, name and address of the person to whom such motor vehicle was sold or otherwise disposed of, and the date thereof, along with a sufficient description of every motor vehicle, as well as the name and identifying number thereof.

SOURCES: Codes, 1942, § 9352-107; Laws, 1966, ch. 577, § 7; Laws, 2001, ch. 596, § 47, eff from and after July 1, 2001.

§ 27-19-315. Repealed.

Repealed by Laws, 1973, ch. 439, § 2, eff from and after passage (approved March 30, 1973).

[Codes, 1942, § 9352-108; Laws, 1966, ch. 577, § 8]

Editor's Note — Former § 27-19-315 related to reports.

§ 27-19-316. Reports.

Motor vehicle dealers and motorcycle dealers who are not designated agents pursuant to Section 63-21-13, Mississippi Code of 1972, shall make quarterly reports to the commission on forms prescribed by the commission by the twentieth day of each month following the months of March, June, September and December on all motor vehicles that have been wholesaled to other dealers in Mississippi and also on all out-of-state sales.

SOURCES: Laws, 1979, ch. 460, § 8; Laws, 2001, ch. 596, § 48, eff from and after July 1, 2001.

Cross References — Commission as meaning the Commissioner of Revenue of the Department of Revenue, see § 27-19-303.

§ 27-19-317. Repealed.

Repealed by Laws, 1973, ch. 439, § 2 eff from and after passage (approved March 30, 1973).

[Codes, 1942, § 9352-109; Laws, 1966, ch. 577, § 9]

Editor's Note — Former § 27-19-317 related to inventory.

§ 27-19-319. Dealer's use of distinguishing number tags.

A motor vehicle bearing a motor vehicle dealer distinguishing number tag assigned to a motor vehicle dealer may be operated by a dealer, his authorized representative or customer as provided in this section for the following purposes and uses:

(a) For the purpose of testing and adjusting such vehicle in the vicinity of the dealer's place of business.

(b) For purposes connected with the business of purchasing, selling or exchanging motor vehicles including such use by a dealer or his salesman or other bona fide employee as may be reasonable in showing, exhibiting, displaying or demonstrating vehicles for sale.

(c) For demonstration purposes by prospective purchasers, dealers or full-time employees of the dealership.

(d) For purposes of delivering a heavy truck to and from the dealership or demonstration of a heavy truck, either empty or under load, by prospective bona fide purchasers. However, any such use shall be limited to a period of not more than four (4) days. Any person operating a heavy truck under the provisions of this paragraph shall carry with him at all times while operating such truck written authority so to do signed by the dealer furnishing such heavy truck. A copy of the authorization shall be retained by the dealer.

(e) For business or demonstration use of the dealer or any full-time employee of the dealership.

(f) For use of a customer whose vehicle is being repaired by the dealer, but such use shall not extend for a period of longer than ten (10) days and only when authorized by the dealer in writing.

(g) For nonbusiness use, when operated by dealers or full-time dealership personnel, on a vehicle in inventory and available for sale.

SOURCES: Codes, 1942, § 9352-110; Laws, 1966, ch. 577, § 10; Laws, 1979, ch. 460, § 5; Laws, 1996, ch. 405, § 3, eff from and after July 1, 1996.

Cross References — Fees for distinguishing number tags, see § 27-19-309.

ATTORNEY GENERAL OPINIONS

County has no authority to acquire mineral rights if acquisition is not necessary for public road purposes; therefore, county owns no interest in oil and gas under county roads and/or state aid roads and may grant disclaimer of such interest if necessary to clear record title. Chamberlin, Dec. 23, 1992, A.G. Op. #92-0962.

§ 27-19-320. Use of dealer's license tag by relative of dealership owner.

It shall be unlawful for a dealer's license tag to be used by a relative of the dealership owner unless such relative is a full-time employee of such dealer.

SOURCES: Laws, 1979, ch. 460, § 3, eff from and after November 1, 1979.

Cross References — Use of distinguishing number tag by dealer, see § 27-19-319.

Use of distinguishing number tags by persons other than dealers or their relatives, see § 27-19-321.

ATTORNEY GENERAL OPINIONS

Municipal police officers should make out affidavits for violations of Motor Vehicle Tag Permit Law which occur within city limits. Jenkins, July 10, 1991, A.G. Op. #91-0454.

Violations of Motor Vehicle Tag Permit Law may be prosecuted in either municipal court or justice court. Jenkins, July 10, 1991, A.G. Op. #91-0454.

§ 27-19-321. Other use of dealer's distinguishing number tags.

(1) Manufacturers and factory branches shall transport motor vehicles owned from the place of manufacture or factory branch to purchasers or motor vehicle dealers, or from the motor vehicle dealer to the manufacturer or factory branch.

(2) Trailer dealers shall use distinguishing number tags only on trailers moving from the motor vehicle dealer's place of business to the purchaser or, when purchased by the motor vehicle dealer, to its place of business.

SOURCES: Codes, 1942, § 9352-111; Laws, 1966, ch. 577, § 11; Laws, 1979, ch. 460, § 6, eff from and after November 1, 1979.

§ 27-19-323. Display of dealer distinguishing number tags.

No vehicle bearing a distinguishing number tag shall be operated upon the highways of this state unless such tag is conspicuously displayed on the vehicle being operated in such manner that it may be easily read. Such tags shall be kept reasonably clean and shall not be defaced in any manner.

SOURCES: Codes, 1942, § 9352-112; Laws, 1966, ch. 577, § 12, eff from and after October 31, 1966.

JUDICIAL DECISIONS

1. Reason for traffic stop.

Stop of defendant's vehicle was proper because he did not have a license plate that was "conspicuously displayed" on his rental car, as required by Miss. Code Ann. § 27-19-323 and Miss. Code Ann. § 27-19-40(1)(c) and (4). The deputy could not see the paper Alabama license in the rear window of the rental car, because it was displayed from the inside of the heavily-tinted rear window of the rental car and the window was covered by a layer of dirt and dust. Wade v. State, 33 So. 3d 498 (Miss. Ct. App. 2009).

Motion to suppress evidence was properly denied in a drug case because a Terry stop did not violate U.S. Const. Amend. IV or Miss. Const. Art. 3, § 23 where an officer had a reasonable suspicion that a vehicle had no tag in violation of Miss. Code Ann. § 27-19-323 and Miss. Code Ann. § 27-19-40, since the officer could not see a "special in-transit tag" on a tinted window. Gonzales v. State, 963 So. 2d 1138 (Miss. 2007).

§ 27-19-325. Distribution of tax proceeds.

All monies collected by the State Tax Commission as proceeds from the tax imposed by this article shall be distributed to the various counties of the state according to the provisions of Section 27-19-159, Mississippi Code of 1972; however, except as otherwise provided in Section 31-17-127, the additional tag fee of Five Dollars ($5.00) levied under subsection (7) of Section 27-19-309 shall be paid into the State Treasury to the credit of the State Highway Fund for the construction or reconstruction of highways designated under the Four-Lane Highway Program created in Section 65-3-97.

SOURCES: Codes, 1942, § 9352-113; Laws, 1966, ch. 577, § 13; Laws, 1987, ch. 322, § 25; Laws, 1999, ch. 575, § 5; Laws, 2000, ch. 536, § 29, eff from and after July 1, 2000.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Laws of 1987, ch. 322, § 32, effective July 1, 1987, provides as follows:

"SECTION 32. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the tax laws amended by this act prior to the date on which this act becomes effective, whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; and the provisions of such tax laws as amended by this act are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and execution of any warrant under such laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith."

Cross References — Authorization for borrowing to cover costs of construction or reconstruction of highways designated under § 65-3-97, when revenues designated under §§ 27-5-101, 27-19-99, 27-19-325, 27-57-37, 27-65-75, and 65-3-97 are insufficient to fund construction priorities under Four-Lane Highway Program, see § 31-17-127.

§ 27-19-327. Penalties.

(1) It shall be a misdemeanor for any person to willfully violate any provision of this article. Any such violation shall be punishable as follows:

(a) For the first offense, a fine of One Hundred Dollars ($100.00).

(b) For a second offense, a fine of Two Hundred Fifty Dollars ($250.00).

(c) For a third and any subsequent offense, a fine of Five Hundred Dollars ($500.00) and forfeiture for a period of one (1) year of all dealer license plates issued under the provisions of this article.

(2) If any person, firm or corporation owns or operates a motor vehicle displaying a dealer's tag for any purpose other than that authorized by this article, then such person or dealer shall be deemed to be operating the motor vehicle unlawfully and in violation of the provisions of this article and shall be required to immediately obtain proper license and shall pay for such tag the full annual privilege license tax applicable plus a penalty of one hundred percent (100%). In addition, the dealer's tag being displayed shall be immedi-

ately surrendered to the State Tax Commission or one of his authorized representatives.

(3) The Chairman of the State Tax Commission or one of his authorized representatives may suspend or revoke a dealer for consistent violation of any provision of this article or of Section 63-21-1 et seq. The suspension or revocation of the permit shall be for a period of time determined by the State Tax Commission.

SOURCES: Codes, 1942, § 9352-114; Laws, 1966, ch. 577, § 14; Laws, 1974, ch. 492; Laws, 1979, ch. 460, § 7; Laws, 1996, ch. 405, § 4, eff from and after July 1, 1996.

Editor's Note — Section 27-3-4 provides that the term "State Tax Commission" shall mean the Department of Revenue.

Cross References — Imposition of standard state assessment in addition to all court imposed fines or other penalties for any misdemeanor violation, see § 99-19-73.

§ 27-19-329. Repealed.

Repealed by Laws, 1981, ch. 524, § 17, eff from and after July 1, 1981.

[Codes, 1942, § 9352-115; Laws, 1966, ch. 577, § 15]

Editor's Note — Former § 27-19-329 related to duties of attorney general.

§ 27-19-331. Repealed.

Repealed by Laws, 1979, ch. 460, § 11, eff from and after November 1, 1979.

[Codes, 1942, § 9352-116; Laws, 1966, ch. 577, § 16; Laws, 1968, ch. 361, § 23]

Editor's Note — Former § 27-19-331 related to enforcement; distribution of penalties assessed.

§ 27-19-333. Dealer license plates; manner of distinguishing types of dealers.

Motor vehicle dealer license plates shall distinguish between the various types of motor vehicle dealers. The commission shall provide for the issuance of appropriately lettered, numbered or colored, or combinations thereof, motor vehicle dealer's license plates so as to distinguish between the various categories and types of motor vehicle dealers.

SOURCES: Laws, 1979, ch. 460, § 9; Laws, 2001, ch. 596, § 49, eff from and after July 1, 2001.

Cross References — Commission as meaning the Commissioner of Revenue of the Department of Revenue, see § 27-19-303.

§ 27-19-335. Enforcement; duties of state tax commission and other enforcement officers; disposition of penalties.

The commission is hereby given full and complete responsibility for the administration of the provisions of the Motor Vehicle Dealer Tag Permit Law.

The State Tax Commission, the Commissioner of Public Safety, all sheriffs, county patrolmen and authorized municipal officers are hereby authorized and directed to enforce the provisions of this article. Any penalties assessed at the instance of any municipal officials shall be divided fifty percent (50%) to the municipality which initiated the penalty and fifty percent (50%) to the county in which such municipality is located. Sheriffs shall be entitled to their share of penalties as is elsewhere provided by law, which share shall be paid into the general fund of the county. Any penalties imposed at the instance of the officers of the Commissioner of Public Safety or the commission shall be paid into the general fund of the county where the citation is written.

SOURCES: Laws, 1979, ch. 460, § 10; Laws, 1981, ch. 524, § 15, eff from and after July 1, 1981.

Cross References — Commission as meaning the Commissioner of Revenue of the Department of Revenue, see § 27-19-303.

§ 27-19-337. Repealed.

Repealed by Laws, 2005, ch. 499, § 36 effective from and after July 1, 2005.

[Laws, 1981, ch. 524, § 16; Laws, 1983, ch. 525, § 2, eff from and after passage (approved April 13, 1983).]

Editor's Note — Former § 27-19-337 provided for hearings and appeals from certain actions of the State Tax Commission.

ARTICLE 5.

MERCHANDISE VENDORS' MILEAGE TAX [REPEALED].

§§ 27-19-501 through 27-19-525. Repealed.

Repealed by Laws of 1981, ch. 524, § 18, eff from and after July 1, 1981.

§§ 27-19-501, 27-19-503. [Codes, 1942, § 9352-81 and 9352-82; Laws, 1956, ch. 428, §§ 1, 2]

§ 27-19-505. [Codes, 1942, § 9352-83; Laws, 1956, ch. 428, § 3; Laws, 1980, ch. 561, § 17]

§§ 27-19-507 through 27-19-525. [Codes, 1942, §§ 9352-84 to 85; Laws, 1956, ch. 428, §§ 4-13]

Editor's Note — Former § 27-19-501 related to administration of article.
Former § 27-19-503 related to definitions.

Former § 27-19-505 related to levy of tax.
Former § 27-19-507 related to exemptions.
Former § 27-19-509 related to reports.
Former § 27-19-511 related to remittance.
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Quiltmaking.
  License plates for supporters of the art and craft of quiltmaking, §27-19-56.158.

ARTS COMMISSION.
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ASSOCIATION OF COMMUNITY ACTION AGENCIES SUPPORTER.
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Mississippi youth soccer association supporters.
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ATTORNEYS AT LAW.
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Automobiles.
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AUTISM AND AUTISM SPECTRUM DISORDERS (ASD).
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BAPTIST HOMES, INC SUPPORTER.
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BENEVOLENT AND PROTECTIVE ORDER OF ELKS.
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BICENTENNIAL LICENSE PLATES, §27-19-56.344.
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BICYCLE ADVOCACY GROUP OF MISSISSIPPI.
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BICYCLES.
Bicycle advocacy group of Mississippi supporter license plates, §27-19-56.139.

BILOXI PUBLIC SCHOOL DISTRICT SUPPORTER.
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BLOOD SERVICES, INC. SUPPORTER.
License plates, §27-19-56.84.

BLUE KNIGHTS' INTERNATIONAL LAW ENFORCEMENT MOTORCYCLE CLUB, INC.
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BOGUE CHITTO HIGH SCHOOL.
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BONDS, SURETY.
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BOXING AND WRESTLING.
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Boys and Girls Clubs supporter, §27-19-56.133.

BOYS BASEBALL ASSOCIATION SUPPORTER.
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BOY SCOUTS OF AMERICA.
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BREAST CANCER.
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C

CAMP BRATTON-GREEN SUPPORTER.
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  New capitol, old capitol, governor's mansion and war memorial building.
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  Catfish industry supporters, §27-19-56.383.

CATTLEMEN'S FOUNDATION.
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CENTER HILL HIGH SCHOOL SUPPORTER.
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CHILD ABUSE AND NEGLECT.
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  Prevent child abuse Mississippi, §27-19-56.429.
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CHILDREN WITH DISABILITIES.
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  Children with medical handicaps supporters, §27-19-56.134.

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CHOCTAW COUNTY CHARGERS.
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CIVITAN INTERNATIONAL.
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CLEMSON UNIVERSITY.
License plates for supporters.
  Distribution of fees collected, §27-19-56.15.

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COASTAL CONSERVATION ASSOCIATION OF MISSISSIPPI.
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COLLEGES AND UNIVERSITIES.
License plates.
  Display of private college or university emblems, §27-19-56.8.
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Saint Stanislaus college in Bay Saint Louis.
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  Colon cancer prevention, §27-19-56.406.

COLUMBUS AIR FORCE BASE SUPPORTER.
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COMMERCIAL MOTOR VEHICLES.
Alteration, forgery, counterfeiting.
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License plate, decal, permit, other document.
  Alteration, forgery, counterfeiting, §27-19-90.
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  Congressional officials, enforcement and investigative personnel, §27-19-46.

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CONSERVATION OFFICERS.
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  Wildlife enforcement officers' association supporters, §27-19-56.380.

CONSTABLES.
License plates, §27-19-56.37.

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License plates.
  State board of contractors supporters, §27-19-56.203.

CORINTH ALCORN ANIMAL SHELTER, INC.
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  License plates, §27-19-56.372.

COUNTIES.
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  Counties prohibited from levying, §27-19-25.
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  Counties prohibited from levying, §27-19-25.

CRIMES.
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  Alteration, forgery, counterfeiting, §27-19-90.
Congressional Medal of Honor recipients.
  Special license plates for, §27-19-54.
Disabilities, individuals with.
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CRIMES —Cont'd
License tags or plates.
  Commercial motor vehicles.
    Alteration, forgery, counterfeiting, §27-19-90.
  Privileges of surviving spouses of members of military killed on active duty, §27-19-169.
Motor carriers.
  License plates, decals, permits, other documents required for commercial vehicles.
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Motor vehicle dealers, salesmen, distributors, manufacturers and wholesalers.
  Dealer tags and permits, §27-19-327.
Motor vehicle privilege licenses.
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Motor vehicle privilege taxes.
  Arrest without warrant for violations.
    Failure or refusal to forward transcript of proceedings, §27-19-133.
  Gifts to department of transportation employees, §27-19-125.
  Operation of vehicle without payment of tax, §27-19-131.
Pearl Harbor survivors.
  Special license plates for, §27-19-56.5.
Prisoners of war.
  License plates for former prisoners of war, §27-19-54.
Purple Heart recipients.
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CROHN'S AND COLITIS FOUNDATION OF AMERICA.
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CURE SICKLE CELL FOUNDATION.
License plates, §27-19-56.441.

CYSTIC FIBROSIS AWARENESS.
License plates, §27-19-56.321.

D

DALLAS COWBOYS LICENSE PLATES, §27-19-56.386.

DEAF AND HEARING IMPAIRED.
License plates, §27-19-56.9.
  Mississippi school for the deaf supporters, §27-19-56.390.

DEAF AND HEARING IMPAIRED —Cont'd
Mississippi school for the deaf.
  License tags or plates for supporters, §27-19-56.390.

DECALS FOR MOTOR VEHICLE LICENSE TAGS.
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DEER.
License tags or plates.
  Quality Deer Management Association supporter, §27-19-56.447.

DEFINED TERMS.
Ambulance.
  Motor vehicle privilege taxes, §27-19-3.
Automobile auction.
  Motor vehicle dealer tag permits, §27-19-303.
Automobile dismantler.
  Motor vehicle dealer tag permits, §27-19-303.
Bus.
  Motor vehicle privilege taxes, §27-19-3.
Commercial vehicle.
  Motor vehicle privilege taxes, §27-19-3.
Common carrier by motor vehicle.
  Motor vehicle privilege taxes, §27-19-3.
Contract carrier by motor vehicle.
  Motor vehicle privilege taxes, §27-19-3.
Corporate fleet.
  Motor vehicle privilege taxes, §27-19-3.
Dealer.
  Motor vehicle dealer tag permits, §27-19-303.
  Motor vehicle privilege taxes, §27-19-3.
Driver.
  Motor vehicle privilege taxes, §27-19-3.
Empty weight.
  Motor vehicle privilege taxes, §27-19-3.
Established place of business.
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  Motor vehicle privilege taxes, §27-19-3.
Gross weight.
  Motor vehicle privilege taxes, §27-19-3.
Hearse.
  Motor vehicle privilege taxes, §27-19-3.
Highway.
  Motor vehicle privilege taxes, §27-19-3.
Individual fleet.
  Motor vehicle privilege taxes, §27-19-3.
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DEFINED TERMS —Cont'd
Local taxing unit.
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Motorcycle.
Motor vehicle privilege taxes, §27-19-3.
Motor vehicle.
Dealer tag permits, §27-19-303.
Motor vehicle privilege taxes, §27-19-3.
Motor vehicle dealer.
Tag permits, §27-19-303.
New motor vehicle dealer.
Tag permits, §27-19-303.
Operator.
Motor vehicle privilege taxes, §27-19-3.
Owner.
Motor vehicle privilege taxes, §27-19-3.
Passenger coach.
Motor vehicle privilege taxes, §27-19-3.
Person.
Motor vehicle dealer tag permits, §27-19-303.
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Persons with disabilities which limit or impair the ability to walk.
Motor vehicles, §27-19-56.
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Private carrier of passengers.
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Motor vehicle privilege taxes, §27-19-3.
Private commercial and noncommercial carrier of property by motor vehicle.
Motor vehicle privilege taxes, §27-19-3.
Regular seats.
Motor vehicle privilege taxes, §27-19-3.
Reimbursement of tax loss.
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Resident.
Motor vehicle privilege taxes, §27-19-63.
School bus.
Motor vehicle privilege taxes, §27-19-3.
Semitrailer.
Motor vehicle privilege taxes, §27-19-3.
Solid rubber tires.
Motor vehicle privilege taxes, §27-19-3.
Solid tire.
Motor vehicle privilege taxes, §27-19-3.

DEFINED TERMS —Cont'd
Taxicab.
Motor vehicle privilege taxes, §27-19-3.
Tax loss.
License tags or plates, §27-19-171.
Ton.
Motor vehicle privilege taxes, §27-19-3.
Tractor.
Motor vehicle privilege taxes, §27-19-3.
Trailer.
Motor vehicle privilege taxes, §27-19-3.
Trailer fleet.
Motor vehicle privilege taxes, §27-19-3.
Truck tractor.
Motor vehicle privilege taxes, §27-19-3.
Used motor vehicle dealer.
Tag permits, §27-19-303.
Vehicle.
Motor vehicle privilege taxes, §27-19-3.
Wholesale motor vehicle dealer.
Tag permits, §27-19-303.

DELTA SIGMA THETA SORORITY.
License plates, §27-19-56.58.

DELTA WATERFOWL FOUNDATION.
License plates for foundation supporters, §27-19-56.95.

DEMOCRATIC PARTY OF THE STATE OF MISSISSIPPI.
License plates for supporters, §27-19-56.160.

DENTAL ASSOCIATIONS.
Dental hygienists association.
Special license plates, §27-19-56.176.

DENTAL HYGIENISTS.
Dental hygienists association.
Special license plates, §27-19-56.176.

DENTISTS.
License plates.
Dental association supporter, §27-19-56.207.

DESOTO CENTRAL HIGH SCHOOL BAND BOOSTERS SUPPORTER.
License plates, §27-19-56.227.

DIABETES.
License plates, §27-19-56.63.

D'IBERVILLE ELEMENTARY SCHOOL SUPPORTER.
License plates, §27-19-56.233.

D'IBERVILLE HIGH SCHOOL.
License plates, §27-19-56.166.

DISABILITIES, INDIVIDUALS WITH.
Children with medical handicaps supporters, license plates, §27-19-56.134.
License plates.
  Children with medical handicaps, supporters of, §27-19-56.134.
  Decal to be affixed to plate, §27-19-56.
  Special license tags or plates, §27-19-56.
Motor vehicles.
  Decal to be affixed to plate, §27-19-56.
  Parking.
    Enforcement of parking restrictions, §27-19-56.
  Special license tags or plates, §27-19-56.
  Windshield placard, §27-19-56.
Parking area set aside for disabled persons.
  Parking in area without placard or special license tag or plate, §27-19-56.
  Windshield placard, special license tag or plate, §27-19-56.
Windshield placards, §27-19-56.

DISEASES.
Diabetes.
  License plates, §27-19-56.63.

DISTINGUISHED FLYING CROSS.
License plates for recipients, §27-19-56.13.

DISTRICT ATTORNEYS.
License plates.
  Plates traceable only by law enforcement agencies for certain purposes, §27-19-52.

DUCKS UNLIMITED, INC.
License plates, §27-19-56.24.

E

EAGLE SCOUTS.
License plates, §27-19-56.25.

EARLY CHILDHOOD ASSOCIATION.
License plates, §27-19-56.168.

E.E. ROGERS ADVENTIST ACADEMY.
License plates, §27-19-56.163.

ELECTRIC POWER ASSOCIATIONS.
License plates.
  Electric Power Associations of Mississippi Foundation supporter, §27-19-56.150.

ELKS, BENEVOLENT AND PROTECTIVE ORDER.
Special license plates, §27-19-56.183.

ELVIS PRESLEY FAN CLUB OF TUPELO.
Special license plates, §27-19-56.185.

EMERGENCY MEDICAL SERVICES.
Advisory council.
  License plates, §27-19-56.54.

EMERGENCY MEDICAL TECHNICIANS.
License plates, §27-19-56.17.

ENTERPRISE ATTENDANCE CENTER.
License tags or plates, §27-19-56.335.

EPILEPSY.
License plates for epilepsy awareness, §27-19-56.389.

F

FEES.
Motor vehicle dealers, salesmen, manufacturers, etc.
  Dealer tags and permits, §27-19-309.
    Distribution of proceeds, §27-19-325.
Motor vehicle privilege taxes.
  Excess weight and size permits, §27-19-81.
  Hunter's permits, §27-19-79.
  Temporary and seasonal permits, §27-19-77.
  Trip permits, §27-19-79.

FINES.
Congressional Medal of Honor recipients.
  License plates, §27-19-54.
Disabilities, individuals with.
  Parking violations, §27-19-56.
License tags or plates.
  Commercial vehicles.
    Alteration, forgery, counterfeiting, §27-19-90.
  Privileges of surviving spouses of members of military killed on active duty, §27-19-169.

FINES —Cont'd

Motor vehicle dealers, salesmen, distributors, manufacturers and wholesalers.

  Dealer tags and permits, §27-19-327.

Motor vehicle privilege licenses.

  False statements in applications, §27-19-65.

Motor vehicle privilege taxes.

  Arrest without warrant for violations.

    Failure to forward transcript of proceedings, §27-19-133.

  Gifts to department of transportation employees, §27-19-125.

  Operation of vehicle without payment of tax, §27-19-131.

Pearl Harbor survivors.

  Special license plates for, §27-19-56.5.

Prisoners of war.

  License plates for former prisoners of war, §27-19-54.

Purple Heart recipients.

  Special license plates for, §27-19-56.5.

FIREFIGHTERS AND FIRE DEPARTMENTS.

License plates.

  Special license tags or plates, §27-19-56.1.

    Law enforcement officers and firefighters death benefits trust fund supporters, §27-19-56.379.

    Professional Firefighters Association of Mississippi supporters, §27-19-56.195.

    Wounded in the line of duty, §27-19-56.105.

FLEET VEHICLES.

Registration on annual basis, §27-19-66.

Trailer fleets.

  Registration, application, fee, addition to or removal from fleet, §27-19-66.1.

FONDREN RENAISSANCE FOUNDATION.

Special license plates, §27-19-56.178.

FOREST HIGH SCHOOL.

License plates, §27-19-56.376.

FORESTS AND FORESTRY.

License plates.

  Mississippi forestry association supporters, §27-19-56.73.

FORREST COUNTY.

Agricultural high school supporter.

  Special license plate, §27-19-56.170.

4-H CLUBS.

License plates, §27-19-56.43.

FRANKLIN COUNTY.

License tags or plates.

  Franklin county high school supporter, §27-19-56.334.

FRATERNITIES.

License plates.

  Academic, professional, honorary, Masonic or Greek letter societies, §27-19-56.41.

  Omega Psi Phi fraternity, §27-19-56.67.

FRIENDS OF JACKSON COUNTY ANIMAL SHELTER PETS.

License plates, §27-19-56.366.

FRIENDS OF THE PARK.

License tags or plates, §27-19-56.324.

FUNERAL SERVICES PROVIDERS.

State board of funeral service.

  License plates, §27-19-56.75.

FUTURE FARMERS OF AMERICA ASSOCIATION.

License plates, §27-19-56.44.

G

GASTROPARESIS AWARENESS.

License plates, §27-19-56.124.

GIFTS.

Motor vehicle privilege taxes.

  Gifts to department of transportation employees, §27-19-125.

GIRL SCOUTS GOLD AWARD.

License plates, §27-19-56.25.

GIRL SCOUTS OF THE UNITED STATES OF AMERICA.
License plates, §27-19-56.68.

GOLD STAR FAMILIES.
License plates, §27-19-56.162.

GOVERNOR.
License plates, §27-19-45.

GOVERNOR'S MANSION.
Renovation.
  New capitol, old capitol, governor's mansion and war memorial building.
    Designation of special license tag fees, §27-19-44.4.
    Special fund for renovations, §27-19-56.69.

GRAND CHAPTER OF THE MISSISSIPPI ORDER OF THE EASTERN STAR.
License plates, §27-19-56.387.

GRAND LODGE OF MISSISSIPPI.
License plates.
  Members and widows and children of deceased members, §27-19-56.14.

GREENE COUNTY.
License tags or plates.
  Greene county school district supporter, §27-19-56.356.

GREENVILLE PUBLIC SCHOOL DISTRICT SUPPORTER.
License tags or plates, §27-19-56.350.

H

HAIRDRESSERS.
License plates.
  International hair supporters, §27-19-56.159.

HANCOCK COUNTY MISSISSIPPI SCHOOL DISTRICT SUPPORTER.
License plates, §27-19-56.157.

HANCOCK HIGH SCHOOL.
License plates, §27-19-56.364.

HARVEST PERMIT.
Vehicles hauling gravel, wood chips and shavings, saw dust, fill dirt, agricultural and forestry products, §27-19-81.

HATLEY SCHOOL SUPPORTERS.
License plates, §27-19-56.188.

HEADSTART.
Mississippi Headstart Association, Inc.
  License plates, §27-19-56.191.

HEARSES.
License tag, registration fee, §27-19-43.
Motor vehicle privilege taxes, §27-19-9.

HEARTS AGAINST AIDS.
Special license plates, §27-19-56.173.

HERNANDO HIGH SCHOOL SUPPORTER.
License plates, §27-19-56.229.

HIGH SCHOOL RODEO ASSOCIATION.
Special license plates, §27-19-56.179.

HIGH SCHOOLS.
License tags or plates.
  Baldwin Bearcats supporter, §27-19-56.343.
  Bassfield high school supporter, §27-19-56.341.
  Brookhaven high school supporter, §27-19-56.336.
  Callaway high school supporter, §27-19-56.342.
  Canton high school supporter, §27-19-56.420.
  Cleveland high school supporter, §27-19-56.424.
  Franklin county high school supporter, §27-19-56.334.
  Gentry high school supporter, §27-19-56.425.
  Hancock high school supporters, §27-19-56.364.
  Jim Hill high school supporters, §27-19-56.365.
  Jumpertown high school supporter, §27-19-56.329.
  Loyd Star high school supporter, §27-19-56.359.
  Meridian high school supporters, §27-19-56.373.
  Moss point high school supporters, §27-19-56.375.
  New Site high school supporter, §27-19-56.327.
  North Pike high school supporter, §27-19-56.358.
  North Pontotoc high school supporter, §27-19-56.339.

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License tags or plates —Cont'd

Prentiss high school supporter, §27-19-56.340.

Provine high school supporter, §27-19-56.423.

South Pontotoc high school supporter, §27-19-56.338.

Thrasher high school supporter, §27-19-56.328.

Warren Central high school supporter, §27-19-56.351.

West Lauderdale high school supporters, §27-19-56.381.

Wheeler high school supporter, §27-19-56.330.

HIGHWAY INSPECTION STATIONS.

Vehicles required to stop.

Motor vehicle privilege tax determination, §27-19-93.

HIGHWAY SAFETY PATROL.

License plates, §27-19-56.55.

HISPANIOLA MOUNTAIN MINISTRIES SUPPORTERS.

License plates, §27-19-56.363.

HOMEBUILDERS ASSOCIATION OF MISSISSIPPI.

License plates, §27-19-56.106.

HOME OF GRACE.

License tags or plates for supporters, §27-19-56.440.

HOMESTEAD EXEMPTIONS.

Exemption from taxes.

Motor vehicles to which claimant holds title.

Registration of all vehicles, §27-19-57.

HORN LAKE HIGH SCHOOL SUPPORTER.

License plates, §27-19-56.228.

HORSES.

License plates.

Mississippi state equine association supporter, §27-19-56.142.

HORSES —Cont'd

License plates —Cont'd

Mississippi Walking Horse Association, §27-19-56.53.

HOUSE TRAILERS.

License plates.

Issuance on collection of privilege tax by county tax collectors, §27-19-19.

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HUMANE SOCIETIES.

License plates.

Humane Society of South Mississippi supporter, §27-19-56.435.

HUNTING.

Permits.

Motor vehicle privileges taxes, §27-19-79.

HURRICANES.

Hurricane recovery fund supporter.

License plates, §27-19-56.129.

I

I CARE FOR ANIMALS.

License plates, §27-19-56.18.

IN GOD WE TRUST.

License plates, §27-19-56.143.

INSPECTIONS.

Motor vehicle privilege taxes.

Vehicles and records, §27-19-137.

INSPECTION STATIONS.

Vehicles required to stop.

Motor vehicle privilege tax determination, §27-19-93.

INSTITUTE FOR MARINE MAMMAL STUDIES.

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SOUTH JONES HIGH SCHOOL SUPPORTER.
License plates, §27-19-56.214.

SPORTS.
Mississippi youth soccer association supporters.
  License plates, §27-19-56.112.

STATE OF MISSISSIPPI.
Motor vehicle privilege taxes.
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STOP CHILD ABUSE.
License plates, §27-19-56.74.

STREET RODS.
License plates, §27-19-56.6.
  Historical license plates, §27-19-56.11.

STRINGER ATTENDANCE CENTER.
License plates, §27-19-56.361.

SUDDEN INFANT DEATH SYNDROME.
Mississippi SIDS alliance.
  License plates for supporters, §27-19-56.141.

SUMRALL PUBLIC SCHOOLS SUPPORTER.
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SUNFLOWER CONSOLIDATED SCHOOL PRESERVATION COMMISSION.
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SUPPORT OUR TROOPS.
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SURVIVING SPOUSES.
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  Law enforcement officers or fire fighters wounded in the line of duty, §27-19-56.105.
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  Enforcement and investigative personnel.
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UNITED METHODIST CHURCH.
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WEST JONES HIGH SCHOOL SUPPORTER.
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